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# public accounts

## 1984-85

VOLUME I—FINANCIAL STATEMENTS

Ministry of Finance



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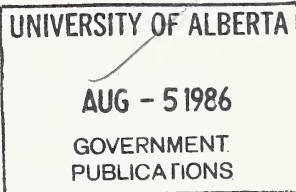
# Public Accounts of British Columbia

For the fiscal year ended March 31  
1985

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS

*Minister of Finance*



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*The Honourable* ROBERT G. ROGERS,  
*Lieutenant Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1985.

HUGH A. CURTIS  
*Minister of Finance*

*Ministry of Finance,*  
*Victoria, B.C.*  
*September 30, 1985*

September 30, 1985  
Victoria, B.C.

*The Honourable Hugh A. Curtis*  
*Minister of Finance*

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1985.

Respectfully submitted,

D. B. MARSON  
*Comptroller General*

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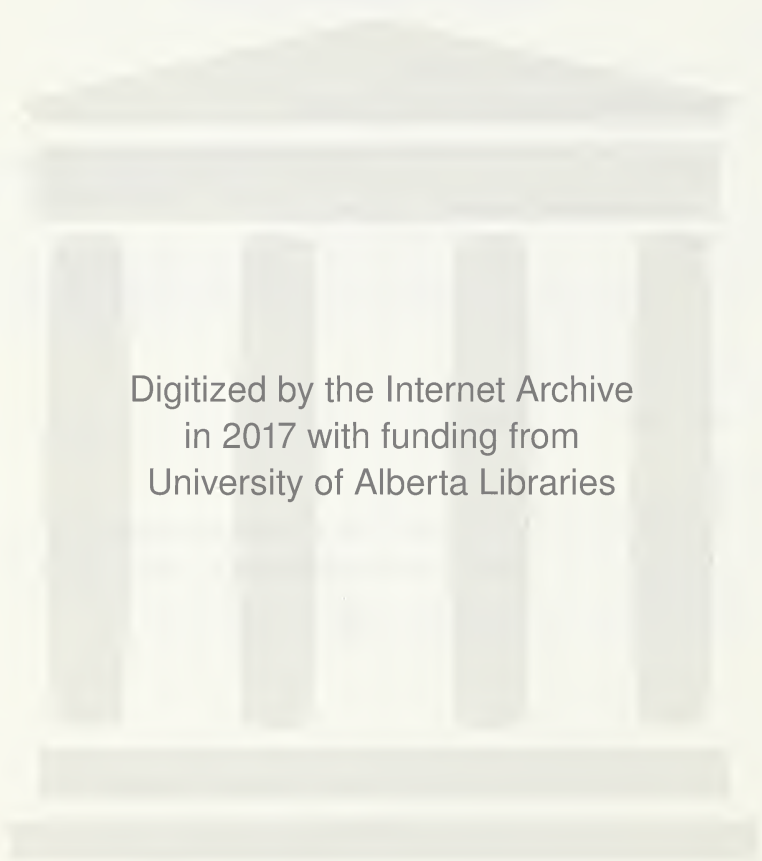
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## INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

### OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.

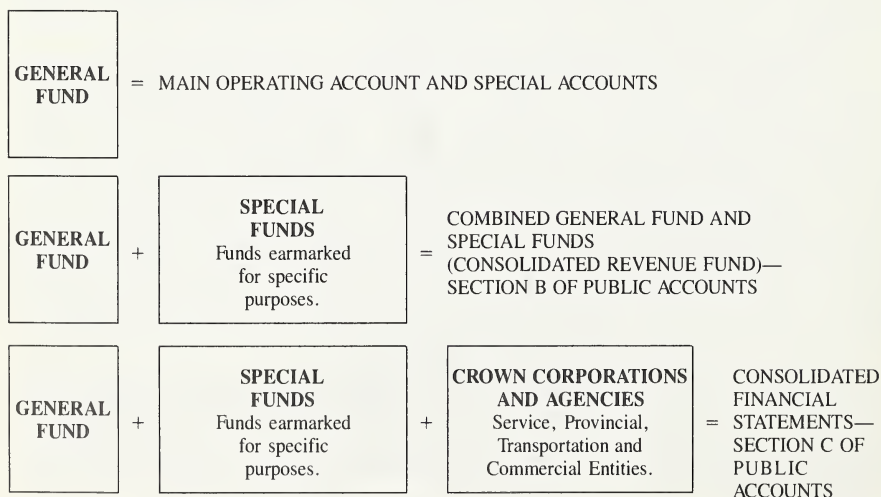
The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds (Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

## AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize for 1984/85, in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity, portraying the operating results and the financial position of the Trust Funds.



- *Section B Combined General Fund and Special Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.



**SUMMARY FINANCIAL STATEMENTS OF THE PROVINCE****CONTENTS**

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## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Funds with those of certain Crown corporations: “service” corporations, which exist to service the Government, and “provincial” corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as “transportation” companies and “commercial” enterprises—are included in these accounts on an equity basis, whereby the Government’s investment in the entities is adjusted to reflect underlying book values.
- Trust Funds—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province’s financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

### BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

#### REVENUE

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

#### EXPENDITURE

All expenditures, including the cost of fixed assets, are recorded on an accrual basis for goods received and services rendered during the year. Unconditional grants are expensed at the time the funds are disbursed. Conditional grants are expensed when the conditions have been fulfilled.

#### ASSETS

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

## LIABILITIES

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end. Accumulated employees' benefits have been recognized as liabilities of the Province, creating prior period adjustments. A more detailed note is to be found on B 12.

## FOREIGN CURRENCY TRANSLATION

Monetary assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise. Non-monetary assets and liabilities are translated at historical rates of exchange.

## CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost and market value.

## ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

## DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

## MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

## PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

## INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost and net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

## INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant prolonged impair-



ment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

### FISCAL AGENCY LOANS

Fiscal Agency loans consist of loans made to government bodies by the Province in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances.

### PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost and net realizable value.

### FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

### OTHER ASSETS

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost and adjusted for any prolonged impairment in value. Certain deferred charges are also included.

### ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

### DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

### DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

### PUBLIC DEBT

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

### GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies, and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	Assets (\$ Millions)	Liabilities (\$ Millions)	Net Equity (\$ Millions)
Financial Position—Beginning of Year—	2,317	(2,908)	(591)
Changes in Financial Position			
During Year—			
Revenue .....	7,790		
Expenditure .....	8,784		
	<u>(994)</u>		<u>(994)</u>
Financial Position—End of Year—	1,075	(2,069)	
Cash and temporary investments .....	204		
Accounts payable and deferred revenue .....		(1,185)	
Public debt .....		<u>(3,792)</u>	<u>(1,585)</u>
Remaining assets .....	3,188		
	<u>3,392</u>	<u>(4,977)</u>	<u>(1,585)</u>

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED BALANCE SHEET AS AT MARCH 31, 1985**

	1985	1984
<b>ASSETS</b>		
	(\$ Millions)	
Cash and Temporary Investments .....	204	207
Accounts Receivable.....	847	831
Investments in and Advances to Crown Corporations .....	280	282
Fiscal Agency Loans .....	1,310	238
Other Assets .....	751	759
	<u>3,392</u>	<u>2,317</u>
<b>LIABILITIES</b>		
Accounts Payable .....	1,185	1,074
Public Debt .....	3,792	1,834
	<u>4,977</u>	<u>2,908</u>
<b>NET EQUITY</b>		
Net Liabilities.....	(1,585)	(591)
	<u>3,392</u>	<u>2,317</u>
<b>GUARANTEED DEBT</b> .....	<u>12,207</u>	<u>12,755</u>
<b>TRUST FUNDS</b> .....	<u>11,603</u>	<u>9,761</u>

A more detailed Balance Sheet is to be found on B 7.

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF OPERATING RESULTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985	1984
	(\$ Millions)	
Revenue		
Taxation	4,361	4,063
Natural resources	721	679
Contributions from Government enterprises	360	351
Contributions from the Federal Government	1,791	1,773
Other	<u>557</u>	<u>478</u>
Total Revenue	<u>7,790</u>	<u>7,344</u>
Expenditure		
General government	170	154
Protection of persons and property	411	414
Transportation and communications	766	832
Health and social services	3,991	3,941
Recreation and cultural services	59	63
Education	1,729	1,757
Natural resources and primary industries	476	482
Trade and industrial development	52	61
Housing	55	80
Aid to local government	287	309
Interest on public debt	275	113
Other	<u>513</u>	<u>150</u>
Total Expenditure	<u>8,784</u>	<u>8,356</u>
Net Expenditure for the Year	<u>(994)</u>	<u>(1,012)</u>

A more detailed Statement of Operating Results is to be found on B 8.

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985	1984
	(\$ Millions)	
Cash and Temporary Investments—Beginning of Year—.....	<u>207</u>	<u>283</u>
Operating Transactions—		
Net expenditure for the year.....	(994)	(1,012)
Add: Other items not affecting cash.....	96	120
Cash items affecting future operations.....	<u>(2)</u>	<u>97</u>
	(900)	(795)
Financing Transactions—		
Reduction (increase) in investments in and advances to		
Crown corporations.....	2	(11)
Reduction (increase) in Fiscal Agency Loans .....	(1,071)	(237)
Reduction (increase) in other assets.....	21	16
Increase (decrease) in Public debt.....	<u>1,945</u>	<u>951</u>
	<u>897</u>	<u>719</u>
Decrease in Cash and Temporary Investments—.....	<u>(3)</u>	<u>(76)</u>
Cash and Temporary Investments—End of Year—.....	<u><u>204</u></u>	<u><u>207</u></u>

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1985**

	1985	1984
<b>ASSETS</b>		
	(\$ Millions)	
Consolidated Revenue Fund—		
General Fund.....	3,154	2,103
Special Funds.....	<u>237</u>	<u>214</u>
	3,391	2,317
<i>Less: Adjustments on consolidation.....</i>	<u>(2,608)</u>	<u>(768)</u>
	783	1,549
Consolidated Crown Corporations—		
Service corporations.....	894	261
Provincial corporations.....	<u>3,400</u>	<u>448</u>
	4,294	709
Unremitted Equity of non-consolidated Crown Corporations ..	<u>997</u>	<u>612</u>
	<u>6,074</u>	<u>2,870</u>
<b>LIABILITIES</b>		
Consolidated Revenue Fund—		
General Fund.....	4,915	2,852
Special Funds.....	<u>62</u>	<u>57</u>
	4,977	2,909
<i>Less: Adjustments on consolidation.....</i>	<u>(939)</u>	<u>(563)</u>
	4,038	2,346
Consolidated Crown Corporations—		
Service corporations.....	791	789
Provincial corporations.....	<u>3,027</u>	<u>697</u>
	3,818	1,486
	7,856	3,832
<b>TAXPAYERS' EQUITY</b>		
Taxpayers' Deficiency .....	(1,782)	(962)
	<u>6,074</u>	<u>2,870</u>
<b>GUARANTEED DEBT</b> .....	<u>9,439</u>	<u>12,076</u>
<b>TRUST FUNDS</b> .....	<u>11,603</u>	<u>9,761</u>

A more detailed Consolidated Balance Sheet is to be found on C 7.



**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985	1984
	(\$ Millions)	
Taxpayers' equity (deficiency)—beginning of year.....	(854)	117
Prior period adjustments.....	<u>(106)</u>	<u>(116)</u>
As restated.....	(960)	1
Consolidated net expenditure.....	<u>(822)</u>	<u>(963)</u>
Taxpayers' deficiency — end of year.....	<u><u>(1,782)</u></u>	<u><u>(962)</u></u>

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF OPERATING RESULTS**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985			1984
	Consolidated Revenue Fund	Consolidated Crown Corporations	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total
	(\$ Millions)			Total
Revenue				
Taxation .....	4,361			4,064
Natural resources .....	720	544	(140)	1,081
Other .....	557	784	(257)	865
Contributions from Government enterprises .....	361	909	(905)	332
Contributions from Federal Government .....	1,791			1,773
Total Revenue .....	<u>7,790</u>	<u>2,237</u>	<u>(1,302)</u>	<u>8,725</u>
Expenditure				
General government .....	169	221	(30)	392
Protection of persons and property .....	411	17	(85)	347
Transportation and communications .....	766		(36)	866
Health and social services .....	3,991	880	(714)	4,064
Recreation and cultural services .....	59	8	(5)	65
Education .....	1,728	5	(186)	1,752
Natural resources and primary industries .....	476	407	(41)	833
Trade and industrial development .....	52	255	(7)	114
Housing .....	55	21	(15)	87
Aid to local government .....	287	1	(1)	310
Interest on public debt .....	276	411	(3)	215
Other .....	513	224	(179)	107
Total Expenditure .....	<u>8,783</u>	<u>2,450</u>	<u>(1,302)</u>	<u>9,931</u>
Net Expenditure for the Year .....	<u>(993)</u>	<u>(213)</u>		<u>(1,037)</u>
Increase in Unremitted Equity in Commercial and Transportation Companies .....				74
Consolidated Net Expenditure for the Year .....				<u>(963)</u>

A more detailed Consolidated Statement of Operating Results is to be found on C 9.

**TRUST FUNDS****STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1985**

	1985	1984
	(\$ Millions)	
<b>ASSETS</b>		
Superannuation and Pension Funds .....	6,580	5,690
Sinking Funds .....	2,240	1,620
Other Managed Funds .....	539	565
Custodial Deposits .....	<u>2,259</u>	<u>1,901</u>
	<u>11,618</u>	<u>9,776</u>
<b>LIABILITIES</b>		
Superannuation and Pension Funds .....	5	13
Other Managed Funds .....	2	2
Custodial Deposits .....	<u>8</u>	
	<u>15</u>	<u>15</u>
<b>TRUST FUND BALANCES</b>		
Superannuation and Pension Funds .....	6,575	5,677
Sinking Funds .....	2,240	1,620
Other Managed Funds .....	537	563
Custodial Deposits .....	<u>2,251</u>	<u>1,901</u>
	<u>11,603</u>	<u>9,761</u>
	<u>11,618</u>	<u>9,776</u>

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

**TRUST FUNDS****STATEMENT OF CHANGES IN TRUST BALANCES FOR THE  
YEAR ENDED MARCH 31, 1985**

	1985		1984	
SUPERANNUATION AND PENSION FUNDS	(\$ Millions)		(\$ Millions)	
Contributions and Transfers In .....	620		620	
Investment Income .....	643	1,263	532	1,152
	<u>(358)</u>		<u>(299)</u>	
Pension Payments and Transfers Out .....				
Administration Fees and Other .....	<u>(7)</u>	<u>(365)</u>	<u>(7)</u>	<u>(306)</u>
Net Change .....		<u>898</u>		<u>846</u>
SINKING FUNDS				
Instalments .....	616		161	
Investment Income .....	243	859	166	327
	<u></u>		<u></u>	
Capital Disbursements .....		<u>(239)</u>		<u>(23)</u>
Net Change .....		<u>620</u>		<u>304</u>
OTHER MANAGED FUNDS				
Capital Receipts .....	6,192		4,888	
Investment Income .....	77	6,269	50	4,938
	<u></u>		<u></u>	
Capital Disbursements .....	<u>(6,293)</u>		<u>(4,639)</u>	
Other Costs and Administration .....	<u>(2)</u>	<u>(6,295)</u>	<u>(1)</u>	<u>(4,640)</u>
Net Change .....		<u>(26)</u>		<u>298</u>

A more detailed Statement of Changes in Trust Balances is to be found on D 8 and D 9.

## SECTION B

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

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**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**PREAMBLE**

The activities of the General Fund and Special Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1984/85 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.

Revenue and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to the combined financial statements.





Province of  
British Columbia

Office of the  
Auditor General  
Province of British Columbia

8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4


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AUDITOR GENERAL'S REPORT

To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia

I have examined the combined balance sheet of the Combined General Fund and Special Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia as at 31 March 1985, and the combined statements of operating results and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied, after giving retroactive effect to the change in the method of recognizing employee leave entitlements as explained in Note 2(a) to these financial statements, on a basis consistent with that of the preceding year.

  
ERMA MORRISON, F.C.A.  
Auditor General

Victoria, British Columbia  
31 August 1985



**COMBINED BALANCE SHEET AS AT MARCH 31, 1985**

	1985	1984
<b>ASSETS</b>	\$	\$
Cash and temporary investments (note 3) .....	204,239,334	207,002,191
Accounts receivable (note 4) .....	694,288,110	735,410,979
Due from Crown corporations and agencies (note 5) .....	152,521,240	95,405,803
Mortgages receivable (note 6) .....	269,353,661	265,165,929
Prepaid program costs (note 7) .....	96,205,420	85,407,407
Inventories (note 8) .....	48,183,193	42,772,910
Investments in and advances to Crown corporations (note 9) .....	280,142,816	282,270,016
Fiscal Agency loans (note 10) .....	1,309,625,903	237,754,556
Property under development (note 11) .....	57,866,040	53,419,774
Fixed assets (note 1) .....	1	1
Other assets (note 12) .....	279,174,010	312,884,870
	<u><b>3,391,599,728</b></u>	<u><b>2,317,494,436</b></u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 13) .....	822,114,222	748,525,589
Due to Crown corporations and agencies (note 14) .....	169,107,883	141,705,652
Deferred revenue (note 15) .....	193,949,735	184,793,322
Public debt for the purpose of (note 16)		
— Province of British Columbia .....	2,475,936,434	1,596,111,670
— Fiscal Agency loans .....	1,315,760,795	237,754,556
	<u><b>4,976,869,069</b></u>	<u><b>2,908,890,789</b></u>
<b>NET EQUITY</b>		
Net equity (deficiency) — beginning of year as previously reported .....	(483,516,140)	536,061,336
Accrual of prior years' liability for employee benefits (note 2) ...	(107,880,213)	(115,378,316)
As restated .....	(591,396,353)	420,683,020
Net expenditure for the year .....	(993,872,988)	(1,012,079,373)
Net deficiency — end of year .....	<u><b>(1,585,269,341)</b></u>	<u><b>(591,396,353)</b></u>
	<u><b>3,391,599,728</b></u>	<u><b>2,317,494,436</b></u>
<b>CONTINGENCIES AND COMMITMENTS (note 17)</b>		
Guaranteed Debt .....	<u><b>12,207,358,176</b></u>	<u><b>12,755,118,837</b></u>
<b>TRUST FUNDS (section D) .....</b>	<u><b>11,603,492,198</b></u>	<u><b>9,760,933,014</b></u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



D. L. EMERSON

*Deputy Minister of Finance and Secretary of Treasury Board*



D. B. MARSON

*Comptroller General*

# COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

Estimates 1985	1985				1984	
		General Fund	Special Funds	Adjustments For Transfers Between General Fund and Special Funds <sup>1</sup>	Total	Total
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Taxation.....	4,684,000,000	4,360,553,321			4,360,553,321	4,063,450,775
Natural resources.....	679,000,000	289,522,035	720,913,516	(289,522,035)	720,913,516	678,687,779
Other.....	495,000,000	437,519,401	320,547,688	(200,862,675)	557,204,414	477,909,287
Contributions from Government enterprises.....	370,000,000	360,302,655			360,302,655	351,544,291
Contributions from the Federal Government.....	1,491,000,000	1,790,967,833			1,790,967,833	1,772,680,663
<b>Total revenue.....</b>	<b>7,719,000,000</b>	<b>7,238,865,245</b>	<b>1,041,461,204</b>	<b>(490,384,710)</b>	<b>7,789,941,739</b>	<b>7,344,272,795</b>
<b>Expenditure</b>						
General government.....	157,900,000	166,691,128	3,025,350		169,716,478	154,112,109
Protection of persons and property.....	379,200,000	411,259,234			411,259,234	414,201,848
Transportation and communications.....	554,000,000	765,837,762			765,837,762	831,654,727
Health and social services.....	3,882,500,000	3,991,213,568	4,939,233		3,991,213,568	3,941,609,405
Recreation and cultural services.....	55,600,000	53,933,730			58,872,963	63,476,775
Education.....	1,659,500,000	1,728,662,286			1,728,662,286	1,756,984,818
Natural resources and primary industries.....	487,800,000	453,824,645	338,127,919	(315,794,710)	476,157,854	481,705,036
Trade and industrial development.....	78,900,000	50,825,519	1,526,031		52,351,550	60,756,715
Housing.....	60,500,000	55,196,473			55,196,473	80,566,747
Aid to local government.....	290,300,000	256,463,966	204,710,052	(174,590,000)	286,584,018	308,903,676
Interest on public debt <sup>2</sup> .....	237,600,000	274,580,712			274,580,712	112,594,092
Other.....	546,200,000	34,236,953	479,144,876		513,381,829	149,786,220
<b>Total expenditure.....</b>	<b>8,390,000,000</b>	<b>8,242,725,976</b>	<b>1,031,473,461</b>	<b>(490,384,710)</b>	<b>8,783,814,727</b>	<b>8,356,352,168<sup>3</sup></b>
<b>Net Revenue (Expenditure) for the Year.....</b>	<b>(671,000,000)</b>	<b>(1,003,860,731)</b>	<b>9,987,743</b>		<b>(993,872,988)</b>	<b>(1,012,079,373)</b>

<sup>1</sup> Adjustments of \$490,384,710 are composed of transfers to the Farm Income Assurance Fund—\$26,272,675; Revenue Sharing Fund—\$174,590,000; General Fund (from the Resource Revenue Stabilization Fund)—\$289,522,035.

<sup>2</sup> Interest on debt for the purposes of the Province and not including interest on borrowings for government bodies (fiscal agency borrowings).

<sup>3</sup> All 1984 operating expenditure, except for Interest on Public Debt, has been restated to reflect the inclusion of employee benefits, telecommunications and certain other expenses in the program costs. This change was implemented at the start of the 1984/85 fiscal year.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

# COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

	1985	1984
	\$	\$
<b>Balance—Beginning of Year</b> .....	207,002,191	282,550,897
<b>Operating Transactions</b>		
Revenue .....	7,789,941,739	7,344,272,795
Expenditure .....	8,783,814,727	8,356,352,168
Net expenditure .....	(993,872,988)	(1,012,079,373)
Add: Non-cash items included in net revenue (expenditure) <sup>1</sup> .....	95,896,585	120,922,242
Cash items applicable to future operations		
—Change in prepaid program costs .....	(10,798,013)	3,103,997
—Change in deferred revenue .....	9,156,413	93,521,832
	(1,641,600)	96,625,829
Used for operations .....	(899,618,003)	(794,531,302)
<b>Financing Transactions</b>		
Receipts:		
Mortgage principal repayments .....	35,611,445	42,464,806
Repayment of investments in and advances to Crown corporations .....	21,281,336	11,967,160
Repayment of fiscal agency loans .....	1,999,508,303	104,413,450
Property sales—net .....	9,429,605	34,259,828
Repayments of other assets .....	146,106,489	194,981,006
Debt issue for the purpose of:		
—Province of British Columbia .....	4,705,445,337	3,779,063,880
—Fiscal Agency Loans Fund .....	3,070,519,482	342,168,006
	9,987,901,997	4,509,318,136
Payments:		
Mortgages issued .....	39,799,177	57,315,596
Investments in and advances to Crown corporations .....	19,150,644	22,758,300
Property purchases .....	13,875,871	23,177,378
Fiscal agency loans .....	3,070,519,482	342,168,006
Investments in other assets .....	116,476,523	174,402,810
Debt retirement and sinking fund instalments for:		
—Province of British Columbia .....	3,837,851,743	3,066,100,000
—Fiscal Agency Loans Fund .....	1,993,373,411	104,413,450
	9,091,046,851	3,790,335,540
Derived from financing transactions .....	896,855,146	718,982,596
<b>Decrease in Cash and Temporary Investments</b> .....	(2,762,857)	(75,548,706)
<b>Balance—End of Year</b> .....	204,239,334	207,002,191

This statement shows how the activities of the Province have been financed including:

- the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);
- how the financial resources of the Province have been used; and,
- the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

## <sup>1</sup>Non-Cash Items Included in Net

Revenue (Expenditure):		
Change in accounts receivable .....	41,122,869	(128,300,210)
Change in due from Crown corporations .....	(57,115,437)	(22,518,741)
Change in inventories .....	(5,410,283)	2,602,821
Change in other assets .....	4,080,894	
Change in accounts payable and due to Crown corporations .....	100,990,864	293,373,757
Change in investments in and advances to Crown corporations—shares .....	(3,492)	(24,235,385)
Change in public debt for the purpose of:		
—Province of British Columbia .....	12,231,170	
—Fiscal Agency Loans Fund .....	860,168	
Change in fiscal agency loans .....	860,168	
	95,896,585	120,922,242

The accompanying notes and supplementary schedules are an integral part of these financial statements.



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

### 1. Significant Accounting Policies

#### (a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at cost. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (See Section C.)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Province not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (See Section D for details.)

#### (b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

#### (c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

##### *Revenue*

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared. The net earnings of British Columbia Petroleum Corporation are reported as revenue of the Province in the Resource Revenue Stabilization Fund, whether received or not, because in substance they are received in lieu of other forms of taxation.

##### *Expenditure*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

##### *Assets*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

#### *Liabilities*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

#### *Foreign Currency Translation*

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight-line basis.

Non monetary assets and liabilities are translated at historical rates of exchange.

#### (d) SPECIFIC POLICIES

#### *Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost and market value.

#### *Accounts Receivable*

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

#### *Due From Crown Corporations and Agencies*

Due from Crown corporations and agencies represent amounts due, other than trade receivables, which will be realized in the following year. Provision is made where collectibility is considered doubtful.

#### *Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

#### *Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

#### *Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost and net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

#### *Investments in and Advances to Crown Corporations*

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

#### *Fiscal Agency Loans*

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on a straight-line basis over the lives of the loans.

#### *Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost and net realizable value.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

#### *Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

#### *Other Assets*

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

#### *Accounts Payable and Accrued Liabilities*

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

#### *Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

#### *Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

#### *Public Debt*

Public debt represents direct debt obligations for the purposes of the Province of British Columbia and the fiscal agency loans. Fiscal agency loans represent borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discount is amortized on a straight-line basis over the lives of the respective issues.

#### *Guaranteed Debt*

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding.

#### *Commitments*

Commitments represent obligations of the Province to the extent of contracts and agreements in place at the year-end.

### 2. Changes in Accounting Policy

- (a) A change in policy has been retroactively implemented to recognize accumulated employee sick leave, vacation and other entitlements as liabilities of the Province. Under the previous accounting policy these items were recognized as expenditures in the accounts when paid. The effect of this change in policy in the 1985 financial statements is to increase the net deficiency at the beginning of the year by \$107,880,213 (1984: \$115,378,316) to decrease net expenditure by \$7,155,338 (1984: \$7,498,103) and to increase accrued liabilities by \$100,724,875 (1984: \$107,880,213).
- (b) Effective April 1, 1984 the Province adopted a policy recommended by the Canadian Institute of Chartered Accountants for unrealized foreign currency gains and losses. Unrealized gains and losses on long term, fixed term monetary assets and liabilities are now reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis. The effect of this policy change in the 1985 financial statements is to charge the current year's net income with \$2,675,516 for amortization of deferred losses and to establish unamortized deferred charges of \$12,212,944. Under the previous policy \$14,888,460 would have been charged to the current year for foreign currency losses. The adoption of the new policy had no effect on the financial statements of prior years because they did not contain foreign currency gains and losses on long term monetary assets or liabilities.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 3. Cash and Temporary Investments

	1985	1984
	\$	\$
Cash and bank accounts.....	(30,005,647)	(67,696,524)
Temporary investments.....	374,436,757	423,467,384
	344,431,110	355,770,860
Less amounts applicable to Trust Funds (see Section D).....	(140,191,776)	(148,768,669)
	<u>204,239,334</u>	<u>207,002,191</u>

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. At year-end, balances applicable to trust funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the trust fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$292,968 (1984: \$18,403,086).

### 4. Accounts Receivable

4. Accounts Receivable	1985			1984
	Gross \$	Provision For Doubtful Accounts \$	Net \$	Net \$
Government of Canada .....	76,430,519	243,738	76,186,781	151,778,079
British Columbia municipalities—re: shared-cost programs .....	25,280,451		25,280,451	31,428,001
Taxes receivable .....	270,924,553	20,580,000	250,344,553	225,422,215
Timber royalty, stumpage and range fees .....	43,756,694	11,774,572	31,982,122	47,231,067
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other .....	189,809,411		189,809,411	189,455,176
Ministerial advances and sundry agencies .....	3,943,510	74,020	3,869,490	4,009,094
Trade accounts and other receivables of the—				
Crown Land .....	8,151,663	4,556,120	3,595,543	1,529,832
British Columbia Liquor Distribution Branch .....	2,240,349		2,240,349	1,134,257
Queen's Printer .....	153,869		153,869	131,240
Lottery Fund .....	8,081,086		8,081,086	9,363,698
Farm Income Assurance Fund .....	15,790,065		15,790,065	14,112,342
University Endowment Lands				
Administration .....	97,480		97,480	90,432
Revenue Sharing Fund .....	6,543		6,543	
First Citizens Fund .....				5,210
Accrued interest .....	39,763,741	133,801	39,629,940	13,093,097
Land sales—principal .....	3,177,058		3,177,058	3,356,853
Water rentals and recording fees .....	1,057,074		1,057,074	985,041
Court fees .....	8,393,466	3,922,679	4,470,787	4,303,476
Sundry fees .....	17,942,650	4,862,885	13,079,765	16,073,348
Recoveries from Crown corporations .....	10,977,593		10,977,593	11,671,910
Financial Administration Act, Sec. 22 .....	14,459,083	933	14,458,150	10,236,611
	740,436,858	46,148,748	694,288,110	735,410,979

### 5. Due From Crown Corporations and Agencies

	1985	1984
	\$	\$
British Columbia Buildings Corporation.....	15,114,270	11,011,976
British Columbia Petroleum Corporation.....	135,904,970	82,891,827
Workers' Compensation Board of British Columbia.....	1,502,000	1,502,000
	<u>152,521,240</u>	<u>95,405,803</u>

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 6. Mortgages Receivable

	1985	1984
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼% .....	38,082,764	39,210,300
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> , <i>Home Purchase Assistance Act</i> , and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¼% to 15% (net of provision for doubtful recoveries of \$3,000,000; 1984 \$2,000,000) .....	231,270,897	225,955,629
	<u>269,353,661</u>	<u>265,165,929</u>

### 7. Prepaid Program Costs

	1985	1984
	\$	\$
<i>Guaranteed Available Income for Need Act</i> .....	71,787,924	62,743,055
Medical Services Commission of B.C. ....	18,867,022	13,361,861
Other .....	5,550,474	9,302,491
	<u>96,205,420</u>	<u>85,407,407</u>

### 8. Inventories

	1985	1984
	\$	\$
British Columbia Liquor Distribution Branch .....	43,103,917	37,244,846
Ministry of Education .....	510,898	707,721
Ministry of Energy, Mines and Petroleum Resources .....	139,090	
Ministry of Environment .....	409,970	519,080
Ministry of Finance .....	2,425,820	2,425,820
Ministry of Health .....	730,329	1,020,312
Ministry of Labour .....	25,624	198,141
Ministry of Municipal Affairs .....	3,105	2,745
Ministry of Provincial Secretary and Government Services .....	773,544	654,245
Ministry of Transportation and Highways .....	60,896	
	<u>48,183,193</u>	<u>42,772,910</u>

### 9. Investments in and Advances to Crown Corporations

	1985			1984
	Shares and Other Investments \$	Advances \$	Total \$	Total \$
British Columbia Buildings Corporation .....		56,832,558	56,832,558	69,654,765
British Columbia Cellulose Company .....	2		2	2
British Columbia Development Corporation .....	54,618,300	20,850,000	75,468,300	75,538,300
British Columbia Ferry Corporation .....	6,851,185		6,851,185	6,851,185
British Columbia Food Exhibitions Ltd. (formerly Surrey Farm Products Investments Limited) .....	1		1	1
British Columbia Hydro and Power Authority .....	8,077,086		8,077,086	8,073,595
British Columbia Lottery Corporation .....	1	13,282,332	13,282,333	
British Columbia Railway Company .....	37,350,601		37,350,601	37,350,601
British Columbia Steamship Company (1975) Ltd. ....	5		5	5
British Columbia Transit .....		55,000,000	55,000,000	55,000,000
Housing Corporation of British Columbia .....	1		1	1
Pacific Coach Lines Ltd. ....	2		2	2
Provincial Rental Housing Corporation .....	633,512	26,647,229	27,280,741	29,801,558
W.L.C. Developments Ltd. ....	1		1	1
	<u>107,530,697</u>	<u>172,612,119</u>	<u>280,142,816</u>	<u>282,270,016</u>



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 9. Investments in and Advances to Crown Corporations—Continued

#### (a) *Recorded Investments*

The above amounts are the Province's recorded investments in and advances to Crown corporations. The entire issued capital stock for each of the above recorded investments is owned by the Province. In addition, a number of other Crown corporations and agencies exist in which the Province has no recorded investment.

#### (b) *British Columbia Cellulose Company*

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (c) *British Columbia Food Exhibitions Ltd. (formerly Surrey Farm Products Investments Ltd.)*

British Columbia Food Exhibitions Ltd. is currently being organized to carry out an International Food Trade Show "Food Pacific 86".

#### (d) *British Columbia Lottery Corporation (the Corporation)*

The British Columbia Lottery Corporation was incorporated on October 25, 1984 for the purpose of conducting and managing lottery games on behalf of the Province. By agreement, dated March 29, 1985 the Province withdrew from the Western Canada Lottery Foundation and designated the Corporation to assume this function. The Corporation also represents the interest of the Province in the Inter-Provincial Lottery Corporation games. Operations of the Corporation commenced April 1, 1985.

During the year the Corporation received from the Province interest free advances totalling \$13,282,332 to facilitate initial investments in leaseholds, equipment and furnishings. Advances will be repaid from the operations of the Corporation, and are not subject to any specific repayment terms.

#### (e) *British Columbia Railway Company (the Railway)*

The Province holds the entire issued share capital of the British Columbia Railway Company and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was \$226,322,983 at March 31, 1985.

During the year ended March 31, 1980, the Province's investment, which amounted to \$185,572,900, was written down to one dollar and an additional investment of \$45 million made in March, 1982 was written off because of the cumulative deficit of the Railway at that date.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of \$16,000,000 in cash and a further 111,156 shares were acquired at a par value of \$100 each in exchange for the net railway assets of the British Columbia Harbours Board. In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the current fiscal year the Province provided \$29,359,461 to the Railway to be applied against its historic debt service charges prior to the date of payment of the allocation from the Resource Revenue Stabilization Fund.

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the Railway \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts, when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province with a par value of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

The Province instructed the Railway to consolidate its accumulated deficit with contributed surplus as at December 31, 1984 resulting in a transfer from deficit of \$242,841,000.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of \$25 per share. The common shares of BC Rail Ltd. are owned 25% by the Railway and 75% by BCR Properties Ltd. The Railway holds 100% of the common shares of BCR Properties Ltd.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 9. Investments in and Advances to Crown Corporations—Continued

#### (e) *British Columbia Railway Company—Continued*

The proceeds of \$200 million from the sale of the preferred shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from the Railway, which in turn, applied the \$200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line.

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail Ltd.

#### (f) *British Columbia Systems Corporation (the Corporation)*

On August 31, 1983 the Province announced plans to offer all or part of British Columbia Systems Corporation for sale to the private sector. During the year ended March 31, 1985 the Province announced its decision to reject all bids for the Corporation. The Province also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

As a result, the Corporation has awarded a facilities management contract to Hi-Tech Systems Ltd., a private company owned and operated by former employees of the Corporation. Under the terms of the contract, the company provides the Corporation with management services related to the operation of its central computer facility for a 25-month period ending September 30, 1986. The contract provides for a one-year renewal option, exercisable by the Corporation.

#### (g) *British Columbia Transit*

The British Columbia Transit advance represents an interest free promissory note with a principal balance of \$55,000,000. This note does not become due and payable until any rail transit system constructed or acquired by British Columbia Transit enters into revenue service operation.

#### (h) *Housing Corporation of British Columbia (the Corporation)*

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of \$1.

#### (i) *Pacific Coach Lines Ltd. (the Company)*

In the July 7, 1983 Provincial Budget, the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

#### (j) *Ocean Falls Corporation*

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer all of its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 10. Fiscal Agency Loans<sup>1</sup>

	1985			1984
	Short-Term	Long-Term	Total	Total
	\$	\$	\$	\$
British Columbia Assessment Authority .....	3,319,300		3,319,300	3,578,940
British Columbia Buildings Corporation .....	49,774,616	74,787,722	124,562,338	69,943,921
British Columbia Educational Institutions Capital Financing Authority .....		5,188,000	5,188,000	
British Columbia Hydro and Power Authority .....		353,339,857	353,339,857	
British Columbia Place Ltd. ....	32,088,357	44,988,710	77,077,067	33,827,560
British Columbia Railway Company .....	115,891,023	24,787,722	140,678,745	
British Columbia Transit .....	146,885,709	229,043,708	375,929,417	86,500,000
Certificate of Approval Program <sup>2</sup> .....	11,694,089		11,694,089	
Expo 86 Corporation .....	206,388,115		206,388,115	43,904,135
University of British Columbia .....	11,448,975		11,448,975	
	<u>577,490,184</u>	<u>732,135,719</u>	<u>1,309,625,903</u>	<u>237,754,556</u>

<sup>1</sup> Fiscal agency loans are financed by borrowings made by the Province on behalf of government bodies in accordance with Section 41 of the *Financial Administration Act*. As at March 31, 1985 total borrowings outstanding were \$1,315,760,795 (see note 16, page B 19) of which \$1,309,625,903 was due from government bodies. The balance of \$6,134,892 which represents mainly repayment of fiscal agency loans prior to maturity was paid into the Fiscal Agency Loans Fund (see B 27) as directed by Section 41.5 (3) of the *Financial Administration Act*. These monies are included in the Province's cash balances as disclosed in note 3, page B 13.

<sup>2</sup> The Certificate of Approval Program was designed to provide interim financing for capital projects undertaken by school districts, hospital districts and post secondary institutions. Capital projects are funded in two ways: (1) through the Province's available bank line of credit and (2) through the Canadian and U.S. promissory note program. The program utilizes the borrowing power of the Province to obtain capital financing at lower rates than these authorities could obtain by themselves.

### 11. Property Under Development

	1985	1984
	\$	\$
Crown Land—real estate .....	<u>57,866,040</u>	<u>53,419,774</u>

### 12. Other Assets

	1985	1984
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority .....	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority .....	44,080,059	44,075,786
British Columbia Resources Investment Corporation .....		1,823
Loans under the—		
<i>Farm Product Industry Act</i> .....	1,746,276	1,761,276
<i>Ministry of Industry and Small Business Development Act</i> .....	70,245,018	69,590,787
<i>Agricultural Land Development Act</i> .....	18,291,718	18,798,331
Oyster Seed Program .....	3,593	10,567
Downtown Revitalization .....	10,839,235	7,719,320
Advances—		
City of Penticton .....	150,000	150,000
British Columbia Credit Unions under Housing Initiative Program Agreement .....	31,638,219	96,342,805
<i>Homeowner Assistance Act</i> .....	79,917,766	73,866,207
<i>Agricultural Land Commission Act</i> .....	808,444	672,952
Crop Insurance Stabilization .....	5,100,000	
Unamortized discount and issue costs on Public Debt .....	9,820,750	3,784,994
Unamortized foreign exchange losses less gains .....	12,212,944	
Other .....	17,620	426,959
	<u>296,871,642</u>	<u>329,201,807</u>
Less provision for doubtful accounts .....	<u>(17,697,632)</u>	<u>(16,316,937)</u>
	<u>279,174,010</u>	<u>312,884,870</u>

The provision for doubtful accounts is comprised of—*Farm Product Industry Act* (\$1,099,999), *Ministry of Industry and Small Business Development Act* (\$15,540,271), *Homeowner Assistance Act* (\$1,039,742) and Other (\$17,620).

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 13. Accounts Payable

Included in the accounts payable and accrued liabilities is \$50,306,326 (1984: \$38,132,000) in claims made under section 88 of the *Forest Act*. These claims are for work such as the construction of logging access roads and structures, reforestation, silviculture and similar activities performed. Payment to the companies concerned is only made as an offset against related timber stumpage revenues which would otherwise be paid to the Province.

### 14. Due To Crown Corporations and Agencies

	1985	1984
	\$	\$
British Columbia Assessment Authority .....		256,980
British Columbia Development Corporation .....	2,150,546	732,324
British Columbia Housing Management Commission .....	17,500	
British Columbia Hydro and Power Authority .....	87,177	500,000
British Columbia Institute of Technology .....	381,777	1,478,407
British Columbia Transit .....	10,996,651	1,005,000
Legal Services Society .....	420,000	
Medical Services Commission of B.C. ....	143,045,917	130,300,873
Pacific Vocational Institute .....	1,190,800	851,743
Simon Fraser University .....	1,536,111	1,604,594
University of British Columbia .....	6,570,681	3,996,736
University of Victoria .....	977,219	978,995
Workers' Compensation Board of British Columbia .....	1,733,504	
	<u>169,107,883</u>	<u>141,705,652</u>

### 15. Deferred Revenue

	1985	1984
	\$	\$
Taxation—Property tax .....	720,748	
Natural Resources Revenue		
Minerals—permits and fees .....	31,892,784	26,991,000
Water resources—water rentals and recording fees .....	51,596,804	46,949,385
Timber harvesting, rentals and fees .....	4,871,912	5,413,518
Forest Protection Agreement .....		334,535
Other Revenue		
Licence Revenue .....	63,297,000	71,138,000
Land leases .....	3,673,040	4,253,164
Land sales .....	4,983,724	3,207,713
Miscellaneous sales and services .....	2,348,861	3,100,531
Contributions from the Federal Government		
Canada Assistance Plan .....	30,564,862	23,405,476
	<u>193,949,735</u>	<u>184,793,322</u>



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 16. Public Debt

	1985	1984
	\$	\$
For the purpose of		
Province of British Columbia		
Short term promissory notes .....	28,022,109	95,737,500
Less: Unamortized discount .....		134,470
	<u>28,022,109</u>	<u>95,603,030</u>
91 day Treasury Bills .....	780,000,000	780,000,000
Less: Unamortized discount .....	9,790,115	9,645,135
	<u>770,209,885</u>	<u>770,354,865</u>
Notes and bonds net of sinking fund balances of \$8,598,218 (1984 — Nil)	1,870,487,464	732,047,790
Less: Unamortized discount .....	192,783,024	1,894,015
	<u>1,677,704,440</u>	<u>730,153,775</u>
Total Province of British Columbia Borrowings .....	<u><b>2,475,936,434</b></u>	<u><b>1,596,111,670</b></u>
Fiscal Agency Loans		
Short term promissory notes .....	593,095,328	141,900,201
Less: Unamortized discount .....	9,470,252	645,645
	<u>583,625,076</u>	<u>141,254,556</u>
Notes, bonds and debentures net of sinking fund balances of \$2,481,969 (1984 — Nil) .....	745,555,551	109,000,000
Less: Unamortized discount .....	13,419,832	12,500,000
	<u>732,135,719</u>	<u>96,500,000</u>
Total Fiscal Agency Borrowings .....	<u><b>1,315,760,795</b></u>	<u><b>237,754,556</b></u>
<b>TOTAL PUBLIC DEBT</b> .....	<u><b>3,791,697,229</b></u>	<u><b>1,833,866,226</b></u>

See Schedule of Public Debt on B 44 for further details.

### 17. Contingencies and Commitments

#### (a) Guaranteed Debt

Guaranteed debt as at March 31, 1985 totalled \$12,207 million. Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 42 for details.

#### (b) Contingent Liabilities

##### (i) Pending Litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim exceeds \$100,000:

- (a) A number of airline and railroad companies are challenging the Province's ability to tax the fuel consumed for their operations and to collect sales tax on aircraft; the amounts in issue total \$9 million.
- (b) Various claims totalling \$9.8 million against assessments for social services, logging, mining, and corporation capital tax.
- (c) Various legal actions totalling \$7.2 million, (each under \$2 million and over \$100,000), representing claims of damages to persons and property or other miscellaneous claims.

##### (ii) Other Contingent Liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Because these amounts are uncertain no liability for them has been recorded in these financial statements.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 17. Contingencies and Commitments—Continued

#### (c) Commitments

##### General

At the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately \$230 million, and commitments of a non-capital nature totalled approximately \$380 million.

##### Expo '86 Corporation (The Corporation)

The Province of British Columbia has committed \$250 million of Lotto 6/49 funds to the Corporation. Up to March 31, 1985, Lotto 6/49 contributions to the Corporation totalled \$53,199,346.

#### (d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980 <sup>1</sup> \$	Teachers' Pension as at December 31, 1980 <sup>1</sup> \$
Assets		
Fund .....	1,069,594,000	716,697,000
Present value of future contributions .....	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability .....	631,172,000	1,019,270,000
Total Actuarial Liability .....	2,772,516,000	3,541,240,000

See Section H of the Public Accounts for further details of these plans.

<sup>1</sup>New actuarial valuations are currently in process.

### 18. Subsequent Events

#### (a) Province of British Columbia (the Province)

In April 1985, the British Columbia Educational Institutions Capital Financing Authority purchased subordinated debentures of the Canadian Commercial Bank in the amount of \$13 million. The purchase was made under an agreement with the Province in which the Authority was indemnified from and against any and all losses which might be incurred as a result of the purchase. This arrangement represented the Province's participation in the refinancing of the Canadian Commercial Bank at that time. Four months later, at which time the Province's only investment in the Canadian Commercial Bank was through the above-noted debentures, the Government of Canada announced that it was seeking a court-ordered liquidation of the bank. The amount that the Province may be called upon to pay to the Authority pursuant to the indemnity is uncertain.

#### (b) British Columbia Harbours Board (the Board)

Sections 2 and 3 of the *British Columbia Harbours Board Repeal Act* which provide for the repeal of the *Harbour Board Act* and dissolution of the Board respectively, came into force May 30, 1985.

#### (c) British Columbia Lottery Corporation (the Corporation)

On June 28, 1985 the Legislature passed the *Lottery Corporation Act* (Bill 43). The purpose of this Act is to continue the Corporation as a Crown corporation established by statute. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (d) British Columbia Petroleum Corporation (the Corporation)

The British Columbia Petroleum Corporation at March 31, 1985 had a liability for future gas supply of \$30,475,487. This liability represented payments received from a distributor in 1981, 1982 and 1983 who was unable to take delivery of the gas purchased. Such gas volumes may be recovered from the Corporation within five years from the date incurred without further payment. Subsequent to March 31, 1985 the Corporation agreed to return, by July 1, 1985, the volumes of gas represented by the amount of \$30,475,487, being the Corporation's liability for future gas supply, to the distributor who paid for those volumes. The net loss of revenues on the volumes of gas returned to the distributor amounts to approximately \$13,500,000.

**NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

**18. Subsequent Events—Continued**

*(e) British Columbia Transit*

Effective June 1, 1985, the *British Columbia Transit Amendment Act (No. 2), 1985* merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to the Act, British Columbia Transit assumed all property, rights, debts and obligations as well as responsibility for all employees of the Metro Transit Operating Company.

**19. Comparatives**

Certain of the comparative figures for previous years have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31**

	1981	1982	1983	1984	1985
	\$	\$	\$	\$	\$
<b>Taxation Revenue—</b>					
Personal income.....	1,369,211,996	1,848,153,074	2,008,152,085	1,818,815,006	1,853,296,653
Corporation income.....	456,608,866	579,997,631	188,550,277	309,470,082	366,164,204
Social service.....	757,974,947	1,129,542,193	999,449,345	1,201,338,425	1,331,342,643
Gasoline.....	202,536,160	331,657,359	348,718,971	370,554,377	411,932,509
Motive fuel use.....	28,983,775	39,729,670	40,254,002	50,513,372	56,394,694
Fuel oil.....	16,763				
Tobacco.....	74,654,794	102,883,691	109,109,479	138,450,501	159,315,452
Corporation capital.....	52,676,696	89,779,068	83,833,538	85,782,350	86,998,874
Property (rural areas).....	25,961,274	43,437,585	40,745,157	36,789,104	41,008,063
Insurance premium.....	17,484,993	20,210,237	21,141,440	20,920,174	22,039,794
Hotel room.....	15,487,945	23,672,817	22,550,007	23,215,930	25,099,624
Horse racing.....	6,035,987	7,618,292	7,164,243	7,701,216	6,801,580
Succession and gift.....	936,688	14,216		(99,762)	159,231
<b>Total Taxation Revenue.....</b>	<b>3,008,570,884</b>	<b>4,216,695,833</b>	<b>3,869,668,544</b>	<b>4,063,450,775</b>	<b>4,360,553,321</b>
<b>Natural Resource Revenue—</b>					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum					
Corporation.....	208,326,333	219,922,383	96,048,923	166,230,913	140,013,142
Permits and fees.....	156,459,474	69,793,298	49,253,175	70,380,793	97,811,166
Royalties.....	50,896,824	67,164,102	83,523,655	96,652,028	100,061,797
Revenue from other minerals.....	119,593,185	62,454,453	32,454,641	31,616,719	54,223,756
	535,275,816	419,334,236	261,280,394	364,880,453	392,109,861
Forests—					
Logging tax.....	45,556,100	12,276,852	2,074,182	956,421	4,313,466
Timber sales.....	233,525,954	78,442,028	64,700,259	103,833,898	97,411,290
Forest scaling fees.....	9,085,999	7,337,736	5,738,935	8,941,426	5,417,582
Other forest revenue.....	12,122,787	8,666,143	10,391,964	17,163,860	20,161,932
	300,290,840	106,722,759	82,905,340	130,895,605	127,304,270
Water resources.....	20,157,482	64,990,853	187,429,850	171,995,181	190,840,415
<i>Wildlife Act</i> —fees and licences.....	6,214,134	6,555,038	10,935,035	10,916,540	10,658,970
<b>Total Natural Resource Revenue.....</b>	<b>861,938,272</b>	<b>597,602,886</b>	<b>542,550,619</b>	<b>678,687,779</b>	<b>720,913,516</b>
<b>Other Revenue—</b>					
Sales and services—					
Farm income assurance.....	8,939,518	43,305,107	28,338,001	31,843,481	26,272,675
Lottery.....	25,424,417	25,913,997	28,137,960	60,021,992	84,493,299
Land registry fees.....	36,399,084	31,161,375	27,056,219	31,035,564	27,318,053
Land leases, rentals and fees.....	9,518,087	8,104,305	17,119,741	12,448,413	13,686,163
Other.....	45,560,825	69,879,676	49,704,795	48,374,414	49,800,115
	125,841,931	178,364,460	150,356,716	183,723,864	201,570,305
Licences and permits—					
Motor vehicle licences and permits.....	81,561,138	103,504,451	102,107,910	39,827,653	124,191,583
Other.....	35,961,487	41,832,114	44,045,671	43,673,900	46,469,541
	117,522,625	145,336,565	146,153,581	83,501,553	170,661,124
Fines and penalties.....	14,709,493	19,014,445	15,250,866	16,395,065	16,248,367
Income from investments.....	225,716,888	211,475,421	91,321,248	77,148,502	106,352,207
Recoveries of grants and contributions	2,182,223				
British Columbia Place Ltd. —					
dividends, non-recurring recovery					
of previous grants.....			65,000,000		
British Columbia Cellulose Company					
— dividends.....			5,000,000		
Municipal and other governments.....	29,621,903	32,837,631	18,466,674	3,876,161	3,325,934
Miscellaneous.....	46,980,182	93,283,860	71,842,571	113,264,142	59,046,477
<b>Total Other Revenue.....</b>	<b>562,575,245</b>	<b>680,312,382</b>	<b>563,391,656</b>	<b>477,909,287</b>	<b>557,204,414</b>

# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1981	1982	1983	1984	1985
	\$	\$	\$	\$	\$
Contributions from Government Enterprises—					
Liquor Distribution Branch .....	274,548,747	315,839,210	337,854,900	351,525,246	355,898,655
British Columbia Buildings Corporation .....	17,045,000	8,005,000			4,404,000
British Columbia Systems Corporation .....	1,522,000	2,676,000		19,045	
<b>Total Contributions from Government Enterprises ..</b>	<b>293,115,747</b>	<b>326,520,210</b>	<b>337,854,900</b>	<b>351,544,291</b>	<b>360,302,655</b>
Contributions from the Federal Government—					
Established programs financing .....	638,388,000	643,861,000	652,360,000	928,536,000	1,059,490,000
Fiscal stabilization .....				139,000,000	35,000,000
Canada Assistance Plan .....	312,856,926	320,167,884	460,005,833	543,710,297	572,860,899
Statutory and other subsidies .....	7,352,468	7,595,929	9,232,574	7,241,818	5,895,275
Other shared costs and grants in aid ..	117,927,500	110,692,549	94,025,647	137,877,548	98,403,659
Reciprocal Taxation Agreement .....				16,315,000	19,318,000
<b>Total Contributions from the Federal Government .....</b>	<b>1,076,524,894</b>	<b>1,082,317,362</b>	<b>1,215,624,054</b>	<b>1,772,680,663</b>	<b>1,790,967,833</b>
<b>Total Gross Revenue .....</b>	<b><u>5,802,725,042</u></b>	<b><u>6,903,448,673</u></b>	<b><u>6,529,089,773</u></b>	<b><u>7,344,272,795</u></b>	<b><u>7,789,941,739</u></b>
Reconciliation with Summaries of Revenue—					
General Fund .....	5,699,889,486	6,773,703,062	7,327,745,838	7,242,388,185	7,238,865,245
Less transfers from Special Funds ..	(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)	(289,522,035)
Special Funds .....	636,046,302	488,913,886	873,667,613	1,030,516,017	1,041,461,204
Less transfers from General Fund ..	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)	(200,862,675)
	<b><u>5,802,725,042</u></b>	<b><u>6,903,448,673</u></b>	<b><u>6,529,089,773</u></b>	<b><u>7,344,272,795</u></b>	<b><u>7,789,941,739</u></b>

# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31**

	1981	1982	1983	1984	1985
	\$	\$	\$	\$	\$
General Government—					
Administrative .....	114,446,783	135,272,130	145,129,399	133,730,634	158,863,885
Legislative—					
Elections .....	1,732,323	3,598,653	6,892,751	10,828,286	2,610,532
Legislative Assembly and Government House .....	8,524,818	8,878,483	8,075,752	9,553,189	8,242,061
<b>Total General Government....</b>	<b>124,703,924</b>	<b>147,749,266</b>	<b>160,097,902</b>	<b>154,112,109</b>	<b>169,716,478</b>
Protection of Persons and Property—					
Law enforcement .....	101,650,724	120,416,685	130,068,014	142,332,993	146,487,760
Corrections .....	88,481,895	94,915,883	108,154,126	110,644,158	107,003,400
Police protection .....	47,911,217	54,291,165	67,630,853	73,930,829	75,249,966
Registration, regulation, inspection, trusteeship .....	73,448,747	87,314,754	89,590,119	87,293,868	82,518,108
<b>Total Protection of Persons and Property .....</b>	<b>311,492,583</b>	<b>356,938,487</b>	<b>395,443,112</b>	<b>414,201,848</b>	<b>411,259,234</b>
Transportation and Communications—					
Highways, roads, bridges and airports....	489,332,560	505,859,762	455,409,698	670,432,825	644,728,658
Waterways, ferries, docks and wharves ..	29,639,878	57,820,007	43,389,549	36,400,569	35,478,210
British Columbia Ferries .....	57,928,384	63,712,166	47,820,819	47,821,333	47,821,433
British Columbia Railway .....	84,000,000	128,151,155	77,000,000	77,000,000	37,809,461
<b>Total Transportation and Communications .....</b>	<b>660,900,822</b>	<b>755,543,090</b>	<b>623,620,066</b>	<b>831,654,727</b>	<b>765,837,762</b>
Health and Social Services—					
Health—					
Administration .....	22,056,343	19,093,359	19,441,811	22,774,229	29,453,535
Public health .....	105,027,207	126,321,834	171,137,220	142,264,684	156,249,954
Medical, dental and allied services....	468,024,244	574,503,700	650,673,569	850,800,449	763,009,622
Hospital care—					
Administration .....	7,036,397	8,000,309	7,923,008	7,521,149	11,310,172
Payments to local hospitals .....	971,110,988	1,095,164,258	1,254,323,444	1,326,039,155	1,374,143,276
Provincial mental hospitals .....	126,889,556	150,380,313	166,788,754	175,921,242	172,548,174
Social Services—					
Administration .....	96,448,355	109,824,226	115,575,091	119,281,030	131,537,031
Aid to aged persons .....	32,204,678	37,107,344	39,373,857	34,036,131	32,699,283
Social assistance .....	623,724,689	701,678,600	892,497,370	1,112,692,519	1,176,985,039
Child welfare .....	83,953,048	104,379,375	135,101,840	139,602,469	132,483,059
Labour relations, industrial conciliation and arbitration .....	11,323,840	10,794,029	12,460,255	10,676,348	10,794,423
<b>Total Health and Social Services .....</b>	<b>2,547,799,345</b>	<b>2,937,247,347</b>	<b>3,465,296,219</b>	<b>3,941,609,405</b>	<b>3,991,213,568</b>



# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS** **EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31 — Continued**

	1981	1982	1983	1984	1985
	\$	\$	\$	\$	\$
Recreation and Cultural Services—					
Archives, art galleries, museums and libraries .....	18,472,106	20,207,230	16,888,383	18,818,513	17,344,553
Parks, beaches and other recreational areas .....	49,487,927	50,591,055	37,952,033	36,555,733	34,703,639
Physical culture .....	7,776,708	4,399,130	3,349,045	3,825,833	2,970,474
Other .....	6,064,750	5,969,060	4,996,370	4,276,696	3,854,297
<b>Total Recreation and Cultural Services .....</b>	<b>81,801,491</b>	<b>81,166,475</b>	<b>63,185,831</b>	<b>63,476,775</b>	<b>58,872,963</b>
Education—					
Administration .....	8,760,610	10,010,172	15,530,752	14,244,754	14,304,813
Schools operated by local authorities—					
Operating grants .....	465,827,304	530,152,224	585,253,642	631,202,171	651,171,481
Home-owner grants (school-levy portion) .....	216,220,230	228,877,782	235,661,041	236,742,485	242,182,490
Aids and services .....	34,295,451	37,350,367	27,246,303	26,035,343	27,881,712
Universities, colleges, vocational and other schools .....	511,342,595	632,147,931	689,109,548	698,067,941	654,513,528
Independent schools .....	10,854,527	13,239,672	17,171,821	37,901,416	24,866,464
Education of the handicapped .....	3,906,740	8,500,373	5,831,335	7,998,267	8,127,611
Teachers' pensions and unemployment insurance .....	69,046,446	96,385,037	103,210,207	104,792,441	105,614,187
<b>Total Education .....</b>	<b>1,320,253,903</b>	<b>1,556,663,558</b>	<b>1,679,014,649</b>	<b>1,756,984,818</b>	<b>1,728,662,286</b>
Natural Resource and Primary Industries—					
Fish and game .....	16,567,838	19,541,424	19,678,224	20,514,639	20,823,445
Forests (including fire suppression) .....	200,873,822	250,124,234	265,479,527	233,964,389	251,798,540
Land-settlement and agriculture .....	107,065,742	185,903,116	155,412,015	159,051,812	139,275,913
Minerals and mines .....	22,242,553	24,592,107	20,643,424	17,791,913	23,056,108
Water resources .....	36,561,431	40,031,890	34,094,495	50,382,283	41,203,848
Other .....	8,360,472	1,745,750			
<b>Total Natural Resource and Primary Industries .....</b>	<b>391,671,858</b>	<b>521,938,521</b>	<b>495,307,685</b>	<b>481,705,036</b>	<b>476,157,854</b>
<b>Trade and Industrial Development .....</b>	<b>79,046,616</b>	<b>88,309,337</b>	<b>59,808,755</b>	<b>60,756,715</b>	<b>52,351,550</b>
Housing—					
Home-owner grants (nonschool-levy portion) .....	25,337,139	26,075,767	25,766,231	26,304,721	25,909,165
Home-acquisition .....	25,587,784	21,372,090	22,116,318	23,560,828	6,313,104
Renters' grants .....	21,688,625	21,627,785	22,044,034	467,247	
Other .....	46,318,516	45,763,646	52,179,909	30,233,951	22,974,204
<b>Total Housing .....</b>	<b>118,932,064</b>	<b>114,839,288</b>	<b>122,106,492</b>	<b>80,566,747</b>	<b>55,196,473</b>
Aid to Local Government—					
Grants in aid of local government .....	218,483,744	264,733,057	212,557,750	215,796,116	209,537,981
Transit subsidy .....	72,853,435	89,757,666	86,408,473	84,188,223	68,365,757
Planning and development .....	3,568,911	4,191,708	5,263,170	5,169,428	4,850,063
University Endowment Lands .....	2,830,658	3,490,921	3,977,510	3,749,909	3,830,217
<b>Total Aid to Local Government .....</b>	<b>297,736,748</b>	<b>362,173,352</b>	<b>308,206,903</b>	<b>308,903,676</b>	<b>286,584,018</b>
<b>Interest on Public Debt<sup>1</sup> .....</b>	<b>19,299,398</b>	<b>16,917,773</b>	<b>28,329,459</b>	<b>112,594,092</b>	<b>274,580,712</b>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS  
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31 — Continued**

	1981	1982	1983	1984	1985
Other Expenditure—	\$	\$	\$	\$	\$
Provincial Emergency Program .....	9,870,012	8,749,909	5,921,657	5,821,533	9,201,355
Special Employment Program .....	26,159,317	17,760,557	46,134,936	38,243,518	10,635,792
Interest on deposits and revenue refunds .....	13,920,532	17,766,471	1,552,448	898,997	1,311,097
Lottery Fund grants .....	11,634,227	16,132,831	28,658,227	56,761,841	49,175,942
Crown corporation grants and other payments .....	21,838,889	53,358,895	10,000,000	46,228,520	439,968,934 <sup>2</sup>
British Columbia Resources Investment Corporation—					
—Revaluation adjustment .....	22,004,858				
—Donation of investment .....		25,019,744			
Transfer of property to British Columbia Buildings Corporation .....		5,918,571	20,012,926	392,104	2,961,009
Sundry .....	393,000	3,276,675	597,500	1,439,707	127,700
<b>Total Other Expenditure .....</b>	<b>105,820,835</b>	<b>147,983,653</b>	<b>112,877,694</b>	<b>149,786,220</b>	<b>513,381,829</b>
<b>Total Combined Expenditure .....</b>	<b>6,059,459,587</b>	<b>7,087,470,147</b>	<b>7,513,294,767</b>	<b>8,356,352,168<sup>3</sup></b>	<b>8,783,814,727</b>
Reconciliation with Summaries of Expenditure—					
General Fund .....	6,278,937,580	6,868,665,092	7,469,667,609	8,266,379,841 <sup>3</sup>	8,242,725,976
Less transfers to Special Funds .....	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)	(200,862,675)
Special Funds .....	313,732,753	577,973,330	1,715,950,836	1,018,603,734	1,031,473,461
Less transfers to General Fund .....	(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)	(289,522,035)
	<b>6,059,459,587</b>	<b>7,087,470,147</b>	<b>7,513,294,767</b>	<b>8,356,352,168<sup>3</sup></b>	<b>8,783,814,727</b>

<sup>1</sup> Interest on debt for the purposes of the Province and not including interest on borrowings for government bodies (fiscal agency borrowings).

<sup>2</sup> Includes \$429,968,934 paid to the British Columbia Railway Company to provide for the retirement of long-term debt.

<sup>3</sup> All 1984 and prior Expenditure, by Function, except for Interest on Public Debt, has been restated to reflect the inclusion of employee benefits, telecommunications and certain other expenses in the applicable detailed function. This change was implemented at the start of the 1984/85 fiscal year.



# **SCHEDULE OF SPECIAL FUNDS TRANSACTIONS AND BALANCES FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	Balance March 31, 1984 <sup>3</sup> \$	Revenue <sup>2</sup> \$	Expenditures <sup>1</sup> \$	Balance March 31, 1985 <sup>3</sup> \$
<b>Perpetual Funds—</b>				
British Columbia Cultural Fund—				
Capital Account.....	20,000,000			20,000,000
Current Account.....	532,355	1,613,584	1,541,152	604,787
<b>First Citizens' Fund—</b>				
Capital Account.....	25,000,000			25,000,000
Current Account.....	1,246,572	1,942,932	1,674,708	1,514,796
<b>Physical Fitness and Amateur Sports Fund—</b>				
Capital Account.....	20,000,000			20,000,000
Current Account.....	650,230	1,616,307	1,723,373	543,164
	<u>67,429,157</u>	<u>5,172,823</u>	<u>4,939,233</u>	<u>67,662,747</u>
<b>Other Funds—</b>				
Farm Income Assurance Fund <sup>2,3</sup>				
Contributed reserve .....	9,674,624			9,674,624
Operating balance .....	(6,312,920)	53,062,971	47,286,810	(536,759)
Fiscal Agency Loans Fund <sup>4</sup> .....	1,121,200	1,599,081	1,319,074	1,401,207
Habitat Conservation Fund .....				
Industrial Development Subsidiary Agreement Loan				
Repayment Revolving Fund <sup>2</sup> .....	25,927,295	3,052,061	1,526,031	27,453,325
Lottery Fund .....	29,444,311	84,493,299	52,201,292	61,736,318 <sup>5</sup>
Resource Revenue Stabilization Fund <sup>1</sup> .....		719,490,969	719,490,969	
Revenue Sharing Fund <sup>2</sup> .....	30,127,945	174,590,000	204,710,052	7,893
	<u>89,982,455</u>	<u>1,036,288,381</u>	<u>1,026,534,228</u>	<u>99,736,608</u>
<b>Total Special Funds .....</b>	<b><u>157,411,612</u></b>	<b><u>1,041,461,204</u></b>	<b><u>1,031,473,461</u></b>	<b><u>167,399,355</u></b>

<sup>1</sup> Special Fund expenditures include amounts transferred as revenue to the General Fund as follows:

A balance of \$289,522,035 in the Resource Revenue Stabilization Fund was transferred to the General Fund by order of the Lieutenant Governor in Council under section 4 of the *Resource Revenue Stabilization Fund Act*.

<sup>2</sup> Special Fund revenues include amounts transferred as expenditures from the General Fund as follows:

Farm Income Assurance Fund—\$26,272,675.

Revenue Sharing Fund—\$174,590,000.

<sup>3</sup> Balance of the Farm Income Assurance Fund has been separated into its components of a contributed reserve for stabilization account and operating or current account balance. The contributed reserve represents the remains of advances made by the Provincial government to the Fund to cover short term deficits of individual programs.

<sup>4</sup> Fiscal Agency Loans Fund was established under section 41.2 of the *Financial Administration Act* and is used to hold amounts in transit through the government accounts as loans made to government bodies from funds borrowed by the government for that specific purpose. All revenue and expenses incurred through these transactions are considered applicable to either the general fund or the end borrowing body, and therefore, this fund has no revenue or expenditure to report. Since all borrowings are general fund liabilities, the assets held in this fund are also considered as payable to the general fund, and no fund balance will ever remain after recognition of the payables.

<sup>5</sup> The balance of the Lottery Fund at March 31, 1985 includes \$13,282,332 recoverable advance to the British Columbia Lottery Corporation.

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS  
EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED)<sup>3</sup>  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

Ministry	Salaries and Benefits \$	Operating Costs \$	Asset Acquisitions \$	Grants and Contributions \$	Other Expenditures \$	Less: Recoveries \$	Total Expenditures \$
Legislation.....	4,202,167	877,203	273,651	62,581	2,193,447		7,609,049
Auditor General.....	2,901,169	713,418	25,678			(164,634)	3,480,631
Ombudsman.....	1,166,748	773,610	60,395	5,000			2,000,753
Premier's Office.....	547,677	134,805	13,177				695,659
Agriculture and Food.....	16,439,306	8,309,770	944,079	37,859,353 <sup>1</sup>	3,915,615	(152,816)	67,315,307
Attorney General.....	144,724,088	100,752,832	5,543,073	108,910,713	15,196,219	(5,276,863)	369,850,062
Consumer and Corporate Affairs.....	13,231,773	5,703,998	674,534				19,610,305
Education.....	14,509,967	29,132,968	2,371,499	2,060,286,048	1,509,073	(710,238,339)	1,397,571,216
Energy, Mines and Petroleum Resources.....	12,111,108	13,042,276	581,002	1,511,120		(553,892)	26,691,614
Environment.....	48,046,181	34,294,124	11,415,919	3,061,119	4,067	(1,357,175)	95,464,235
Finance.....	32,290,893	21,827,222	950,996	8,590,642	90,913,342	(95,392,237)	59,180,858
Forests.....	121,010,258	126,860,825	11,079,346	1,955,000	7,705	(6,103,950)	254,809,184
Health.....	219,171,511	98,020,684	4,932,244	2,249,614,115	190,561	(14,343,077)	2,557,586,038
Human Resources.....	136,605,231	53,707,478	3,801,626	1,226,118,038		(3,192,526)	1,417,039,847
Industry and Small Business Development.....	7,017,999	5,753,059	184,794	39,929,008	1,096,480	(21,105)	53,960,235
Intergovernmental Relations.....	1,534,844	538,600	124,455	40,000			2,237,899
International Trade and Investment.....	137,040	157,364	10,659	23,222			328,285
Labour.....	26,527,607	8,633,406	1,368,258	17,812,876		(1,925,432)	52,416,715
Lands, Parks and Housing.....	35,998,979	18,975,978	3,430,232	16,264,011	14,178,143	(951,630)	87,895,713
Municipal Affairs.....	3,604,005	1,295,717	111,785	179,435,154 <sup>1</sup>			184,446,661
Provincial Secretary and Government Services.....	37,667,238	47,481,469	1,776,438	7,091,387	562,851	(13,960,146)	80,619,237
Tourism.....	2,989,704	3,775,916	80,413	781,303	1,102	(590,713)	7,037,725
Transportation and Highways.....	208,376,863	238,516,034	274,103,939	56,105,068	124,219	(859,742)	776,366,381
Universities, Science and Communications.....	3,126,176	1,535,782	1,140,882	338,289,005		(3,979,937)	340,111,908
Other Voted Appropriations.....	5,607,200	6,582,328		88,901,972	277,308,959		378,400,459
Less: Transfers to Special Funds.....				(200,862,675) <sup>1</sup>			(200,862,675)
Special Funds.....	804,360	3,405,291	86,751	978,364,219 <sup>2</sup>	48,812,840		1,031,473,461
Less: Transfers to General Fund.....				(289,522,035) <sup>2</sup>			(289,522,035)
Combined Expenditure.....	1,100,350,092	830,802,157	325,085,825	6,930,626,244	456,014,623	(859,064,214)	8,783,814,727
Comparative—1984 Combined Expenditure.....	1,168,196,236	888,981,922	299,294,154	6,579,420,246	211,963,859	(791,504,249)	8,356,352,168

<sup>1</sup> Transfers to Special Funds of \$200,862,675 are composed of Agriculture (Farm Income Assurance) \$26,272,675 and Municipal Affairs (Revenue Sharing Fund) \$174,590,000.

<sup>2</sup> Transfer to the General Fund of \$289,522,035 is composed of revenue from the Resource Revenue Stabilization Fund.

<sup>3</sup> The grouped expenditure classification has been revised to correspond to the Estimates' group account classification. The 1984 comparative expenditures also have been restated.

# **SCHEDULE OF RESOURCE REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

Estimated	Source		Revenue	
\$		\$	\$	\$
	<b>Petroleum and Natural Gas:</b>			
116,000,000	British Columbia Petroleum Corporation .....	140,013,142		
61,000,000	Permits and Fees <sup>1</sup> .....	97,811,166		
96,000,000	Petroleum and Natural Gas Royalties .....	<u>100,061,797</u>		
<u>273,000,000</u>			337,886,105	
	<b>Minerals:</b>			
1,000,000	Mining Tax .....	2,182,576		
4,500,000	Mineral Resource Tax .....	5,850,159		
16,500,000	Mineral Land Tax .....	17,408,539		
13,000,000	Coal, Minerals and Metals Royalties .....	21,653,351		
7,000,000	Miscellaneous Mining Receipts .....	<u>7,129,131</u>		
<u>42,000,000</u>			54,223,756	
	<b>Forests:</b>			
2,000,000	Logging Tax .....	4,313,466		
140,000,000	Timber Sales <sup>2</sup> .....	97,411,290		
12,000,000	Timber Royalties .....	14,663,507		
5,000,000	Forest Scaling Fees .....	5,417,582		
4,000,000	Miscellaneous Forest Receipts .....	<u>5,498,425</u>		
<u>163,000,000</u>			127,304,270	
	<b>Other:</b>			
189,000,000	Water Rentals and Recording Fees .....	190,840,415		
12,000,000	Wildlife Act—Fees and Licences .....	<u>10,658,970</u>		
<u>201,000,000</u>			201,499,385	
<u>679,000,000</u>	<b>Total Resource Revenue .....</b>			<u>720,913,516</u>
	<b>Habitat Conservation Fund's Share of Resource Revenue .....</b>			1,422,547
	<b>General Fund's Share of Resource Revenue<sup>3</sup> .....</b>			289,522,035
	<b>Resource Revenue Stabilization Fund's Share of Resource Revenue .....</b>			<u>429,968,934</u>
				<u>720,913,516</u>

<sup>1</sup> Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of \$2,166,000.

<sup>2</sup> Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act*—\$65,510,947 (Estimates \$59,000,000).

<sup>3</sup> General Fund's share of Resource Revenue is transferred from the Resource Revenue Stabilization Fund.

## SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985

Estimated	Source	Revenue	
\$		\$	\$
<b>Taxation Revenue:</b>			
2,148,000,000	Personal Income <sup>1</sup> .....	1,853,296,653	
383,000,000	Corporation Income <sup>1</sup> .....	366,164,204	
1,371,000,000	Social Service .....	1,331,342,643	
391,000,000	Gasoline .....	411,932,509	
51,000,000	Motive Fuel Use .....	56,394,694	
156,000,000	Tobacco .....	159,315,452	
87,000,000	Corporation Capital .....	86,998,874	
41,000,000	Property (rural areas) .....	41,008,063	
23,000,000	Insurance Premium .....	22,039,794	
25,000,000	Hotel Room .....	25,099,624	
8,000,000	Horse Racing .....	6,801,580	
	Succession and Gift .....	159,231	
<u>4,684,000,000</u>	<b>Total Taxation Revenue</b> .....		4,360,553,321
<b>Natural Resource Revenue:</b>			
207,600,000	General Fund's Share of Resource Revenue <sup>2</sup> ....		289,522,035
<b>Other Revenue:</b>			
Sales and Services:			
35,000,000	Land Registry Fees .....	27,318,053	
26,500,000	Real Estate Earnings of the Crown Land		
	Account .....	21,062,600	
11,200,000	Medicare Services Recoveries .....	10,640,191	
8,340,000	Motor Vehicle Lien and Search Fees .....	6,245,954	
5,600,000	Ambulance Service .....	6,924,450	
4,700,000	Ferry Revenue .....	4,749,026	
2,300,000	Sheriffs' Fees .....	1,387,787	
2,100,000	Property Tax Collection Fees .....	2,278,161	
1,900,000	Vital Statistics Fees .....	2,115,405	
1,000,000	Hearing Aid Equipment .....	1,262,261	
600,000	Sales of Maps and Airphotos .....	414,478	
	University Endowment Lands Revenue .....	485,653	
4,300,000	Miscellaneous Sales and Services .....	5,920,312	
<u>103,540,000</u>			90,804,331
Licences and Permits:			
118,000,000	Motor Vehicle Licences and Permits .....	124,191,583	
16,000,000	Liquor Licensing Branch—Permits and Fees .....	15,484,118	
8,000,000	Companies Branch .....	7,850,586	
5,500,000	Safety Inspection Fees .....	5,053,872	
6,000,000	Filing Fees — Court Services .....	3,673,103	
3,300,000	Camp-site Permits and Park Use .....	3,623,201	
3,000,000	Fire Services Act—Fees, etc. ....	3,651,086	
3,000,000	Insurance, Brokers and Real Estate .....	2,109,084	
1,300,000	Agricultural Licences .....	1,396,338	
1,000,000	Trade and Dealer Licences .....	414,799	
900,000	Mobile Home Registry .....	633,971	
4,000,000	Miscellaneous Licences and Permits .....	2,579,383	
<u>170,000,000</u>			170,661,124
63,078,000	Income from Investments .....		97,457,156

# **SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

Estimated	Source	Revenue	
\$		\$	\$
	<b>Other Revenue—Continued</b>		
	Miscellaneous:		
19,000,000	Fines and Penalties .....	16,248,367	
11,000,000	Maintenance of Children .....	19,330,507	
4,500,000	Other Maintenance Receipts .....	1,903,227	
9,500,000	Insurance Claim Receipts .....	11,806,495	
22,500,000	Other Miscellaneous Revenue .....	24,295,292	
2,500,000	Municipal Share of Joint Service Program....	3,250,180	
69,000,000			76,834,068
	Non-recurring Recoveries:		
	British Columbia Buildings Corporation—		
	Sale of Property .....	743,413	
	British Columbia Development		
	Corporation—Net Revenue from L.I.L.A.		
	Loans .....	1,019,309	
			1,762,722
405,618,000	<b>Total Other Revenue .....</b>		437,519,401
	<b>Contributions From Government Enterprises:</b>		
370,000,000	Liquor Distribution Branch <sup>3</sup> .....	355,898,655	
	British Columbia Buildings Corporation .....	4,404,000	
370,000,000	<b>Total Contributions from Government Enterprises .....</b>		360,302,655
	<b>Contributions From the Federal Government:</b>		
871,000,000	Established Programs Financing .....	1,059,490,000	
501,000,000	Canada Assistance Plan .....	572,860,899	
	Fiscal Stabilization Program .....	35,000,000	
62,000,000	Adult Occupational Training .....	51,544,002	
8,000,000	Economic Development .....	8,521,851	
5,000,000	<i>Public Utilities Income Tax Transfer Act</i> .....	3,379,444	
14,000,000	Transportation and Highways .....	14,360,315	
2,500,000	Statutory Subsidies .....	2,515,831	
17,000,000	Reciprocal Taxation Agreement .....	19,318,000	
10,500,000	Other Payments .....	23,977,491	
1,491,000,000	<b>Total Contributions from the Federal Government .....</b>		1,790,967,833
7,158,218,000	<b>General Fund Revenue .....</b>		7,238,865,245

Certain revenues include interest and penalties assessed on overdue accounts.

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled \$18,491,619 in 1984/85 and were comprised of reductions of Taxation \$9,051,807, Natural Resources \$6,015,056, Contributions from Federal Government \$26,635, Other \$3,398,121.

<sup>1</sup> Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$3,427,042 and \$11,525,736 respectively. Taxes are reduced for the payment of foreign tax, logging tax, political contributions, for recipients of Housing and Employment Development bond interest, low income, and royalty rebates.

<sup>2</sup> General Fund's share of Resource Revenue is transferred from the Resource Revenue Stabilization Fund.

<sup>3</sup> The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of \$355,898,655 is comprised of gross revenue of \$940,038,807 less cost of merchandise sold and operating expenses of \$586,359,963 and an accounting policy adjustment which adds back \$2,219,811 for the decrease in value of fixed assets. (Refer to Section G of the Public Accounts for complete financial statements of the Branch.)

**SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY  
SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES  
AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR  
ENDED MARCH 31, 1985**

Ministry	Total Appropriations			Actual Expenditures	Net Under Expenditures
	Estimated \$	Other Authorizations \$	Total \$		
Legislation .....	7,616,302		7,616,302	7,609,049	7,253
Auditor General .....	3,488,068	32,000	3,520,068	3,480,631	39,437
Ombudsman .....	1,938,020	66,000	2,004,020	2,000,753	3,267
Premier's Office .....	697,886		697,886	695,659	2,227
Agriculture and Food .....	74,894,522	42,646	74,937,168	67,315,307	7,621,861
Attorney General .....	344,187,821	25,707,574	369,895,395	369,850,062	45,333
Consumer and Corporate Affairs .....	19,034,358	1,151,377	20,185,735	19,610,305	575,430
Education .....	1,355,884,889	41,860,318	1,397,745,207	1,397,571,216	173,991
Energy, Mines and Petroleum					
Resources .....	23,578,860	6,399,272	29,978,132	26,691,614	3,286,518
Environment .....	91,542,146	7,196,247	98,738,393	95,464,235	3,274,158
Finance .....	58,859,803	1,559,557	60,419,360	59,180,858	1,238,502
Forests .....	252,252,421	11,500,000	263,752,421	254,809,184	8,943,237
Health .....	2,539,083,796	23,506,517	2,562,590,313	2,557,586,038	5,004,275
Human Resources .....	1,281,424,058	154,100,000	1,435,524,058	1,417,039,847	18,484,211
Industry and Small Business					
Development .....	46,032,013	13,892,962	59,924,975	53,960,235	5,964,740
Intergovernmental Relations .....	2,435,407	4,579	2,439,986	2,237,899	202,087
International Trade and Investment .....		467,284	467,284	328,285	138,999
Labour .....	57,912,100	332,382	58,244,482	52,416,715	5,827,767
Lands, Parks and Housing .....	84,758,860	5,831,873	90,590,733	87,895,713	2,695,020
Municipal Affairs .....	185,050,783	5,000	185,055,783	184,446,661	609,122
Provincial Secretary and Government					
Services .....	84,390,210		84,390,210	80,619,237	3,770,973
Tourism .....	7,872,511	22,504	7,895,015	7,037,725	857,290
Transportation and Highways .....	569,033,423	227,278,000	796,311,423	776,366,381	19,945,042
Universities, Science and					
Communications .....	340,299,743		340,299,743	340,111,908	187,835
Other Appropriations:					
Student Employment Programs .....	10,000,000		10,000,000	8,875,844	1,124,156
Transit Services .....	75,500,000		75,500,000	68,156,726	7,343,274
Interest on Public Debt .....	237,600,000	36,536,079	274,136,079	274,136,079	
Contingencies .....	50,000,000		50,000,000	27,231,810	22,768,190
	<u>7,805,368,000<sup>1</sup></u>	<u>557,492,171</u>	<u>8,362,860,171</u>	<u>8,242,725,976</u>	<u>120,134,195</u>

<sup>1</sup> Main Estimates Voted..... 7,776,000,000

Special Accounts Estimate..... 29,368,000

7,805,368,000



# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		\$	\$	\$	\$	\$
<b>1</b>	<b>Legislation</b>					
1	Legislation .....	7,616,302		7,616,302	7,609,049	7,253
<b>2</b>	<b>Auditor General</b>					
2	Auditor General .....	3,488,068	32,000	3,520,068	3,480,631	39,437
	Supplement—Special Warrant No. 10 .....					
<b>3</b>	<b>Ombudsman</b>					
3	Office of the Ombudsman .....	1,938,020		1,938,020	2,000,753	3,267
	Supplement—Special Warrant No. 11 .....					
<b>4</b>	<b>Premier's Office</b>					
4	Premier's Office .....	697,886		697,886	695,659	2,227
<b>5</b>	<b>Ministry of Agriculture and Food</b>					
5	Minister's Office .....	190,978		190,978	172,391	18,587
6	Ministry Operations .....	73,117,362		73,117,362	65,846,792	7,270,570
7	Milk Board .....	246,719		246,719	246,699	20
8	Provincial Agricultural Land Commission .....	824,463		824,463	782,316	42,147
	Statutory— <i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)— Livestock Improvement .....		42,646	42,646	42,646	
		74,379,522	42,646	74,422,168	67,090,844	7,331,324
	Special Accounts— <i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14) .....	15,000		15,000	9,401	5,599
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16) .....	500,000		500,000	215,062	284,938
		74,894,522	42,646	74,937,168	67,315,307	7,621,861

**SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		\$	\$	\$	\$	\$
<b>Ministry of Attorney General</b>						
9	Minister's Office	200,506		200,506	188,428	12,078
10	Ministry Operations	224,410,418				
	Supplement—Special Warrant No. 12		6,400,000			
	Statutory—					
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 13)					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23					
	(3))		(631,486)			
	<i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83,					
	sec. 2 (5))	12,996,553	2,655,824	246,210,856	246,210,856	
11	Judiciary	106,580,344		12,996,553	12,963,298	33,255
12	Corrections					
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15,					
	sec. 23 (3))		89,509	106,669,853	106,669,853	
	Statutory—					
	<i>Indian Cut-off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec.					
	5)—Chemainus and Beecher Bay		127,700	127,700	127,700	
	<i>Young Offenders (British Columbia) Act</i> (S.B.C. 1984, chap. 30,					
	sec. 24)		3,669,000	3,669,000	3,669,000	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22					
	(1))—Net of recoveries (see B 59 for detail)					
	Special Account— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec.	344,187,821	25,686,647	369,874,468	369,829,135	45,333
	274)		20,927	20,927	20,927	
		<b>344,187,821</b>	<b>25,707,574</b>	<b>369,895,395</b>	<b>369,850,062</b>	<b>45,333</b>
<b>Ministry of Consumer and Corporate Affairs</b>						
13	Minister's Office	200,449	12,000	212,449	205,776	6,673
14	Supplement—Special Warrant No. 13					
	Ministry Operations	18,833,909				
	Statutory— <i>Residential Tenancy Act</i> (S.B.C. 1984, chap. 15, sec.		1,139,377	19,973,286	19,404,529	568,757
	55)					
		<b>19,034,358</b>	<b>1,151,377</b>	<b>20,185,735</b>	<b>19,610,305</b>	<b>575,430</b>



**Ministry of Education**

15	Minister's Office .....	186,000			173,068	12,932
16	Management Operations and Educational Finance .....	24,148,535				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		721,611		24,859,793	10,353
17	Public Schools Education .....	999,534,707	9,000,000			
	Supplement—Special Warrant No. 14 .....		8,079,239			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		22,794,198			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....					
18	Post-Secondary Colleges and Institutes .....	308,659,687		1,039,408,144	1,039,408,144	150,704
19	Independent Schools .....	23,355,960		308,659,687	308,508,983	2
	Statutory— Education ( <i>Interim</i> ) <i>Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6)) .....		1,261,230	1,261,230	1,261,230	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on property tax refunds .....		4,040	4,040	4,040	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries ( <i>see</i> B 59 for detail) .....					
		<b>1,355,884,889</b>	<b>41,860,318</b>	<b>1,397,745,207</b>	<b>1,397,571,216</b>	<b>173,991</b>

**Ministry of Energy, Mines and Petroleum Resources**

20	Minister's Office .....	151,016		151,016	146,711	4,305
21	Resource Management Program .....	18,381,400				
	Supplement—Special Warrant No. 4 .....		5,500,000	23,881,400	23,095,067	786,333
22	British Columbia Utilities Commission .....	1,546,444				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		230,862	1,777,306	1,777,306	
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement .....	3,500,000		3,500,000	1,439,120	2,060,880
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21 (1))—Special Warrant No. 3—Loan to Scottie Gold Mines Ltd. .....		435,000	435,000		435,000
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on revenue refunds .....		200,625	200,625	200,625	
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine improvement .....		32,785	32,785	32,785	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries ( <i>see</i> B 59 for detail) .....					
		<b>23,578,860</b>	<b>6,399,272</b>	<b>29,978,132</b>	<b>26,691,614</b>	<b>3,286,518</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Environment</b>						
24	Minister's Office .....	145,194		145,194	119,312	25,882
25	Resource and Environmental Management .....	88,866,952		88,866,952	87,982,951	884,001
26	Emergency Assistance .....	2,530,000		2,530,000	165,725	2,364,275
	Statutory—					
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2)—Flood costs		7,114,822	7,114,822	7,114,822	
	<i>Emergency Program Act</i> (R.S.B.C. 1979, chap. 106, sec. 16)—					
	Purchase of property subject to hazard .....		73,300	73,300	73,300	
	<i>Environment Management Act</i> (S.B.C. 1981, chap. 14, sec. 6					
	(1))—Byrne Disaster .....		4,858	4,858	4,858	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15					
	(1))—Extinguishment of debt .....		3,267	3,267	3,267	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22					
	(1))—Net of recoveries (see B 59 for detail)					
		<b>91,542,146</b>	<b>7,196,247</b>	<b>98,738,393</b>	<b>95,464,235</b>	<b>3,274,158</b>
<b>Ministry of Finance</b>						
27	Minister's Office .....	185,567		185,567	177,182	8,385
28	Government Financial Support .....	57,619,011		57,619,011	56,564,374	1,054,637
29	Provincial Capital Commission .....	256,500		256,500	256,500	
30	Compensation Stabilization Program .....	798,725		798,725	623,245	175,480
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (f))—					
	Issue costs .....		444,634	444,634	444,634	
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 4)—					
	Payment of claims .....		3,834	3,834	3,834	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1)					
	(c))—Interest on revenue refunds .....		1,110,472	1,110,472	1,110,472	
	<i>Resource Investment Corporation Act</i> (R.S.B.C. 1979, chap. 366,					
	part 5, sec. 17)—Donation of shares .....		617	617	617	
		<b>58,859,803</b>	<b>1,559,557</b>	<b>60,419,360</b>	<b>59,180,858</b>	<b>1,238,502</b>

**Ministry of Forests**

31	Minister's Office .....	155,718		155,718	576
32	Forest and Range Management Supplement — Special Warrant No. 6 .....	206,096,703			
	Special Warrant No. 7 .....		6,500,000		
33	Fire Suppression Program .....	46,000,000	5,000,000	217,596,703	534,952
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (see B 59 for detail)			46,000,000	8,407,709
		<b>252,252,421</b>	<b>11,500,000</b>	<b>263,752,421</b>	<b>8,943,237</b>

**Ministry of Health**

34	Minister's Office .....	199,325		199,325	17,855
35	Management Operations .....	65,735,518		65,735,518	1,147,252
36	Medical Services Commission .....	539,126,634			
	Statutory— <i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec. 12) .....		23,427,555	562,554,189	562,554,189
37	Preventive and Community Health Care Services .....	187,672,739		187,672,739	3,480,847
38	Institutional Services .....	1,746,349,580		1,746,349,580	358,321
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (see B 59 for detail)		78,962	78,962	
		<b>2,539,083,796</b>	<b>23,506,517</b>	<b>2,562,590,313</b>	<b>5,004,275</b>

**Ministry of Human Resources**

39	Minister's Office .....	208,514		208,514	13,375
40	Ministry Programs .....	1,281,215,544			
	Supplement—Special Warrant No. 8 .....		154,100,000	1,435,315,544	18,470,836
		<b>1,281,424,058</b>	<b>154,100,000</b>	<b>1,435,524,058</b>	<b>18,484,211</b>

**Ministry of Industry and Small Business Development**

41	Minister's Office .....	150,674		150,674	7,180
42	Ministry Operations .....	43,881,339			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85)—Transfer to Ministry of International Trade and Investment .....		(467,217)		
	Supplement—Special Warrant No. 1 .....		14,359,461	57,773,583	4,240,545
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England .....		718	718	
		44,032,013	13,892,962	57,924,975	4,247,725
	Special Account—North East Coal Development— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 6) .....	2,000,000		2,000,000	1,717,015
		<b>46,032,013</b>	<b>13,892,962</b>	<b>59,924,975</b>	<b>5,964,740</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Intergovernmental Relations</b>						
43	Minister's Office.....	125,531		125,531	124,776	755
44	Intergovernmental Relations.....	2,309,876		2,309,876	2,108,544	201,332
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England.....		4,579	4,579	4,579	
		<b>2,435,407</b>	<b>4,579</b>	<b>2,439,986</b>	<b>2,237,899</b>	<b>202,087</b>
<b>Ministry of International Trade and Investment</b>						
	Ministry Operations.....					
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — Transfer from Ministry of Industry and Small Business Development.....		467,217	467,217	328,218	138,999
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78) — Medical expenses, London, England.....		67	67	67	
			<b>467,284</b>	<b>467,284</b>	<b>328,285</b>	<b>138,999</b>
<b>Ministry of Labour</b>						
45	Minister's Office.....	196,554		196,554	195,328	1,226
46	Ministry Operations.....	57,715,546				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		(18,936)	57,696,610	51,870,069	5,826,541
	Statutory.....		350,677	350,677	350,677	
	<i>Human Rights Act</i> (S.B.C. 1984, chap. 22, sec. 25) <i>Pulp and Paper Collective Bargaining Assistance Act</i> (S.B.C. 1984, chap. 10, sec. 12).....		641	641	641	
		<b>57,912,100</b>	<b>332,382</b>	<b>58,244,482</b>	<b>52,416,715</b>	<b>5,827,767</b>

**Ministry of Lands, Parks and Housing**

47	Minister's Office .....	191,758	191,758	127,753	64,005
48	Ministry Operations .....	59,589,082	59,589,082	58,189,345	1,399,737
49	Ministry Enterprises .....	10	10	10	10
50	British Columbia Home Program .....	10	10		10
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (see B 59 for detail)				

## Special Accounts—

	Crown Land— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7) .....	59,780,860	59,780,860	58,317,098	1,463,762
	Provincial Home Acquisition— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21) ..	18,500,000	2,350,073	20,850,073	
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3) .....	4,000,000	3,481,800	7,481,800	
		2,478,000		1,246,742	1,231,258
		<b>84,758,860</b>	<b>5,831,873</b>	<b>87,895,713</b>	<b>2,695,020</b>

**Ministry of Municipal Affairs**

51	Minister's Office .....	174,580		178,669	911
52	Supplement—Special Warrant No. 15 .....		5,000	8,669,749	516,454
53	Operations and Administration .....	9,186,203		174,590,000	
	Municipal Revenue Sharing .....	174,590,000			
		183,950,783	5,000	183,955,783	517,365
	Special Account—Downtown Revitalization— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2) .....	1,100,000		1,008,243	91,757
		<b>185,050,783</b>	<b>5,000</b>	<b>184,446,661</b>	<b>609,122</b>

**Ministry of Provincial Secretary and Government Services**

54	Minister's Office .....	190,839	190,839	175,763	15,076
55	Provincial Secretary and Government Services .....	33,373,140	33,373,140	31,476,003	1,897,137
56	Government Information Services .....	18,915,859	18,915,859	18,443,832	472,027
57	Culture, Heritage and Recreation .....	17,884,946	17,884,946	17,496,141	388,805
58	Government Personnel, Pensions and Employee Benefits Administration .....	13,250,416	13,250,416	12,389,061	861,355
59	Pensions and Employee Benefits Contributions .....	10	10		10
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (see B 59 for detail)				
		83,615,210	83,615,210	79,980,800	3,634,410
	Special Account—Provincial Computerization of Libraries— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7) .....	775,000	775,000	638,437	136,563
		<b>84,390,210</b>	<b>84,390,210</b>	<b>80,619,237</b>	<b>3,770,973</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Tourism</b>						
60	Ministry's Office.....	141,801		141,801	139,700	2,101
61	Ministry Operations.....	7,730,710		7,730,710	6,875,521	855,189
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England and California, U.S.A. ....		22,504	22,504	22,504	
		<b>7,872,511</b>	<b>22,504</b>	<b>7,895,015</b>	<b>7,037,725</b>	<b>857,290</b>
<b>Ministry of Transportation and Highways</b>						
62	Minister's Office.....	218,797		218,797	187,780	31,017
63	Administration and Services Department .....	10,213,139		10,213,139	10,046,932	166,207
64	Highway Operations Department .....	461,206,535				
	Supplement — Special Warrant No. 2 .....		100,000,000			
	Special Warrant No. 16 .....		121,588,000			
65	Hydro Development—Highway Construction .....	10		682,794,535	665,617,406	17,177,129
66	Motor Vehicle Department .....	28,035,515		10		10
	Supplement — Special Warrant No. 5 .....		4,820,000			
67	Motor Carrier Commission and Branch .....	2,627,154		32,855,515	31,989,706	865,809
68	Transportation Policy Department .....	5,695,879		2,583,689	2,583,689	43,465
69	Air Services Branch .....	5,228,694		5,695,879	4,596,198	1,099,681
70	Crown Corporation Assistance .....	55,807,700		5,073,237	5,073,237	155,457
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21 (1)) — Special Warrant No. 17 — Grant <i>re</i> Newman Creek Railway Bridge .....		870,000	55,807,700	55,471,433	336,267
		<b>569,033,423</b>	<b>227,278,000</b>	<b>870,000</b>	<b>800,000</b>	<b>70,000</b>
				<b>796,311,423</b>	<b>776,366,381</b>	<b>19,945,042</b>
<b>Ministry of Universities, Science and Communications</b>						
71	Minister's Office.....	127,518		127,518	126,342	1,176
72	Ministry Operations .....	11,923,515		11,923,515	11,754,551	168,964
73	Government Telecommunications Services .....	10		10	10	
74	Universities .....	328,248,700		328,248,700	328,231,005	17,695
		<b>340,299,743</b>		<b>340,299,743</b>	<b>340,111,908</b>	<b>187,835</b>



**Other Voted Appropriations**

75	Student Employment Programs (Minister of Labour) .....	10,000,000			8,875,844	1,124,156
76	Transit Services (Minister of Human Resources) .....	75,500,000			68,156,726	7,343,274
77	Interest on the Public Debt (Minister of Finance) .....	237,600,000				
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (a)) .....		36,536,079			
78	Contingencies (All Ministries — Minister of Finance) .....	50,000,000		274,136,079	27,231,810	22,768,190
		<u>373,100,000</u>	<u>36,536,079</u>	<u>409,636,079</u>	<u>378,400,459</u>	<u>31,235,620</u>
	<b>Total, General Fund Expenditure .....</b>	<u><u>7,805,368,000</u></u>	<u><u>557,492,171</u></u>	<u><u>8,362,860,171</u></u>	<u><u>8,242,725,976</u></u>	<u><u>120,134,195</u></u>



# COMBINED FINANCIAL STATEMENTS SCHEDULE OF GUARANTEED DEBT AS AT MARCH 31, 1985

Debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding.

	1985		1984	
	Gross Outstanding <sup>2</sup>	Net Sinking Funds <sup>2</sup>	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	4,193,377		4,193,377	8,795,003
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	24,808,390	10,019,346	14,789,044	16,233,141
(3) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,149,355	10,149,355		
Subtotal, municipalities and other local governments	39,151,122	20,168,701	18,982,421	25,028,144
Government services—				
(4) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 13 <sup>1</sup> —				
Debentures — funded	521,915,807	29,632,166	492,283,641	501,663,547
Notes — unfunded				60,052,027
(5) Guarantees authorized pursuant to the <i>System Act</i> , sec. 20 <sup>1</sup> —				
Debentures — funded	54,051,356	2,034,017	52,017,339	51,636,948
Subtotal, Government services	575,967,163	31,666,183	544,300,980	613,352,522
Health and education —				
(6) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9 —				
Debentures — funded <sup>1</sup>	425,276,767	35,211,157	390,065,610	385,278,841
Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56				
Student aid loans	9,955,185		9,955,185	
Riverview Hospital Volunteer Association	15,000		15,000	
(8) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9 —				
Debentures — funded <sup>1</sup>	992,604,096	244,113,475	748,490,621	741,792,821
(9) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 9 <sup>1</sup> —				
Debentures — funded	1,597,078,581	621,507,716	975,570,865	992,387,067
Debentures — unfunded	1,200,333		1,200,333	4,245,316
Subtotal, health and education	3,026,129,962	900,832,348	2,125,297,614	2,123,704,045
Economic development —				
(10) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	2,956,801		2,956,801	3,494,510
(11) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 8	4,847,911		4,847,911	9,053,926
(12) Guarantees authorized pursuant to the <i>British Columbia Place Act</i> , 1980, sec. 6 <sup>1</sup>	31,516,233	687,357	30,828,876	31,516,233
(13) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 <sup>1</sup> —				
Bonds and debentures—funded	767,564,796	767,564,796		619,442,096
Notes—unfunded				370,205,813
Capital leases	26,322,983		26,322,983	26,759,497
1st preferred shares — BC Rail Ltd.	200,000,000		200,000,000	

(14) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 <sup>1</sup> —			
Bonds and debentures		1,802,986	78,423,127
Notes		78,827,073	77,024,087
Capital leases		100,702,055	101,228,767
		94,368,552	94,368,552
(15) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 <sup>1</sup> . Bonds		263,463,385	60,533,101
Less: held by the British Columbia Housing and Employment Development Financing Authority		(180,838,626)	
Notes		82,624,759	81,439,781
(16) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2		86,430,632	62,229,003
(17) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 <sup>1</sup> —		1,046,557	3,807,820
Notes—unfunded series			
Notes—funded		28,688,685	28,688,685
(18) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56		14,870,340	14,870,340
W.L.C. Development Ltd.			
The Terry Fox Medical Research Foundation, et al.		15,741,561	15,741,561
(19) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30, 1 <sup>1</sup>		8,000,000	9,225,872
(20) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 <sup>1</sup> —			6,607,660
Bonds and debentures			
(21) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. <sup>1</sup>		179,684,411	189,348,698
(22) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 <sup>1</sup>		4,937,621	4,782,119
		30,009,349	30,009,349
Subtotal, economic development		1,759,140,319	1,731,666,397
Utilities —			
(23) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 <sup>1</sup> —			
Bonds and debentures—funded			
Subtotal, utilities		9,464,998,488	8,335,783,505
Grand total, all guaranteed debt		9,464,998,488	8,335,783,505
Less: Amounts included above held as investments by General and Special Funds		14,865,387,054	12,829,534,613
Net total, all guaranteed debt		2,623,223,309	12,242,163,745
		75,938,384	34,805,569
		14,789,448,670	12,207,358,176
		2,582,090,494	12,755,118,837

<sup>1</sup> See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

<sup>2</sup> Gross outstanding debt as at March 31, 1985 includes accrued interest of \$489.4 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1985.

Sinking funds consist of cash, investments and accrued interest. For the purposes of this schedule, investments are reported at amortized cost, with the following exceptions: For item (3), the actual sinking fund balance exceeds the gross outstanding debt and is therefore shown at an amount equal to the debt. Investments held by certified sinking funds included in items (8) and (9) are reported at par value, as are investments held by the British Columbia Railway Company sinking funds (item 13). Investments reported at par value in the schedule total \$969 million (1984: \$76.8 million). These investments have a par value, interest rate and maturity date identical to the debt they are funding, and so constitute a complete offset against the debt. By reporting these investments at par, the related net outstanding debt is reported at nil.

The market value of sinking fund investments at March 31, 1985 was \$2.4 billion (1984: \$1.5 billion), however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized. Certified investments must be held in trust until maturity.

The Government is directly responsible for paying 58.1 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1984/85 these contributions totalled approximately \$301 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$3.4 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$4 billion) are redeemable by the Federal Minister of Finance, subject to the six months notice and certain other restrictions.

Between the year end and August 15, 1985 there have been redemptions net of additional debt issues guaranteed by the Province of \$28 million (Canadian) and \$108 million (U.S. Funds).

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PUBLIC DEBT**  
**Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981**  
**For the Fiscal Year Ended March 31, 1985**

PUBLIC DEBT

Public debt represents direct obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

**I For the purpose of the Province of British Columbia**

	April 1/84	Issues	Retirements	March 31/85	Net increase or (decrease)	
					1985	1984
Short Term Promissory Notes	\$ 95,737,500	\$ 705,171,654	\$ 772,887,045	\$ 28,022,109	\$ (67,715,391)	\$ 95,737,500
Treasury Bills	780,000,000	3,120,000,000	3,120,000,000	780,000,000		80,000,000
Province of British Columbia Notes and Bonds	732,047,790	1,178,137,892	31,100,000	1,879,085,682	1,147,037,892	548,900,000
Total	1,607,785,290	5,003,309,546	3,923,987,045	2,687,107,791	1,079,322,501	724,637,500

*Short Term Promissory Notes*

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia may not exceed \$290,000,000 in Canadian funds,
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount,
- the Notes mature in 365 days or less.

As at March 31, 1985, \$28,022,109 in Notes were outstanding. These Notes mature on April 1, 1985 at an annual average interest rate of 9.64%. During the year, \$705,171,654 in Notes were issued at interest rates which varied between 9.375%–11.97%.

Included in the \$28,022,109 Notes outstanding at March 31, 1985 was a \$15,000,000 U.S. note hedged to mature in Canadian Funds at \$20,551,050.

*Treasury Bills*

Treasury bills are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferrable
- bought and sold on the open market.

As at March 31, 1985, \$780,000,000 in Treasury bills were outstanding. They mature at various dates to June 26, 1985, at an annual average interest rate of 10.32%. During the year, \$3,120,000,000 in Treasury bills were issued at interest rates which varied between 9.42%–13.13%.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PUBLIC DEBT**  
**Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981**  
**For the Fiscal Year Ended March 31, 1985—Continued**

*Province of British Columbia Notes and Bonds*

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/84	Issues <sup>1</sup>	Retirements	Amount Outstanding Mar. 31/85	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Dec. 16, 1985	Dec. 16, 1983	10.25	Notes	PRD	200,000,000			200,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 1, 1986	June 15, 1984	16.875	Note	P-BCR-AR-U(C)1		9,842,400	9,842,400	9,842,400	Interest payable semi-annually, not redeemable prior to maturity. U.S. par value \$7,200,000.
Mar. 1, 1988	June 15, 1984	4.875	Note	P-BCR-G(C)1		1,021,149		1,021,149	Interest payable semi-annually, serial redemption annually to March 1, 1988. U.S. par value \$747,000.
Mar. 31, 1988	Mar. 31, 1983	11.375	Bonds	PRA	26,100,000			26,100,000	Interest payable semi-annually, not redeemable prior to maturity.
May 1, 1988	May 1, 1978	9.125	Bonds	BD	130,947,790		26,100,000	104,847,790	Interest payable semi-annually, redeemable in whole or in part at any time.
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1 <sup>2</sup>		203,476,743		203,476,743	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5		4,264,000		4,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4		5,000,000		5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

# COMBINED FINANCIAL STATEMENTS SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds—Continued*

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/84 \$	Issues <sup>1</sup> \$	Retirements	Amount Outstanding Mar. 31/85 \$	Interest and Redemption Provisions
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6		4,916,000		4,916,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6		4,920,000		4,920,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7		5,367,000		5,367,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A		3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA		6,468,000		6,468,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB		6,391,000		6,391,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC		3,094,000		3,094,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD		10,319,000		10,319,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB		6,000,000		6,000,000	Interest payable semi-annually, not redeemable prior to maturity.



Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000	3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000	14,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	68,000,000	68,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000	7,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000	899,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 29, 1991	Nov. 29, 1984	12.25	Notes	BCEC-3	100,000,000	100,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000	10,000,000	Interest payable semi-annually, callable April 15, 1987, redeemable in whole or in part at the option of the lender.
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000	5,658,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 7, 1993	June 15, 1984	7.48	Note	P-BCR RA1(C)1	4,000,000	4,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

# COMBINED FINANCIAL STATEMENTS SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds—Continued*

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/84 \$	Issues <sup>1</sup> \$	Retirements \$	Amount Outstanding Mar. 31/85 \$	Interest and Redemption Provisions
June 8, 1993	June 15, 1984	7.48	Note	P-BCR RA2(C)1		11,000,000		11,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1		8,189,000		8,189,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000			150,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000			125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1		13,670,000		13,670,000	Interest payable semi-annually, not redeemable prior to maturity, U.S. par value \$10,000,000.
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1		10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1		2,681,000		2,681,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1		10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1		7,264,000		7,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.



Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000	Interest payable semi-annually, callable December 30, 1988.
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)-1	20,000,000	Interest payable semi-annually, callable July 2, 1991.
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	10,662,600	Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value \$7,800,000.
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)-1	24,000,000	Interest payable semi-annually, callable March 30, 1990.
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)1	15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000	Interest payable semi-annually, callable June 15, 1990.
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000	Interest payable semi-annually, callable July 15, 1990.
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000	Interest payable semi-annually, callable June 1, 1990.

COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT, 1981*  
For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds—Continued*

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/84 \$	Issues <sup>1</sup> \$	Retirements	Amount Outstanding Mar. 31/85 \$	Interest and Redemption Provisions
Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1		10,000,000		10,000,000	Interest payable semi-annually, callable September 1, 1991.
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1		20,000,000		20,000,000	Interest payable semi-annually, callable November 1, 1991.
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1		10,000,000		10,000,000	Interest payable semi-annually, callable June 1, 1992.
June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1		28,876,000		28,876,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1		20,000,000		20,000,000	Interest payable semi-annually, callable August 15, 1992.
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AG(C)-1		5,000,000	5,000,000		Retracted on August 15, 1984.
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1		12,500,000		12,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1		8,000,000		8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1		50,000,000		50,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1		50,000,000		50,000,000	Interest payable semi-annually, callable November 3, 1993.
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1		50,000,000		50,000,000	Interest payable semi-annually, callable January 15, 1994.

Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000	Interest payable semi-annually, callable September 20, 1994.
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000	Interest payable semi-annually, callable June 15, 1995.
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000,000	Interest payable semi-annually, callable February 28, 1998 or any interest date thereafter.
					<u>732,047,790</u>	
Less: Sinking fund balances.....					<u>31,100,000</u>	
					8,598,218	
Less: Unamortized discount.....					1,870,487,464	
					192,783,024	
TOTAL.....					<u>1,677,704,440</u>	

<sup>1</sup> Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

<sup>2</sup> BCSEF-1 notes bear annual interest at 5% on a principal amount of 325 million Swiss Francs. The Province has hedged principal and interest payments on these notes through a currency exchange agreement pursuant to which the Province has agreed to exchange U.S. dollars for Swiss Francs. The U.S. maturity value of this issue is \$148,849,117. The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are: (a) in Canadian funds, 1986—\$252,952,328; 1987—\$53,540,125; 1988—\$79,640,125; 1989—\$153,987,915; 1990—\$282,470,668. (b) in U.S. funds, 1986—\$654,716; 1987—\$8,157,716; 1988—\$966,716; 1989—\$766,716; 1990—\$766,716.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PUBLIC DEBT**  
**Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981**  
**For the Fiscal Year Ended March 31, 1985—Continued**

**II For the purpose of the Fiscal Agency Loans**

	April 1/84	Issues	Retirements	March 31/85	Net increase or (decrease)	
					1985	1984
Short Term Promissory Notes .....	\$	\$	\$	\$	\$	\$
Province of British Columbia Notes, Bonds and Debentures .....	141,900,201	2,460,751,914	2,009,556,787	593,095,328	451,195,127	141,900,201
	109,000,000	639,037,520		748,037,520	639,037,520	109,000,000
Total .....	<u>250,900,201</u>	<u>3,099,789,434</u>	<u>2,009,556,787</u>	<u>1,341,132,848</u>	<u>1,090,232,647</u>	<u>250,900,201</u>

*Short Term Promissory Notes*

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements may not exceed \$1,287,500,000 in Canadian funds,
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount,
- the Notes mature in 365 days or less.

As at March 31, 1985, \$593,095,328 in Notes were outstanding. These Notes mature at various dates to March 24, 1986 at an annual average interest rate of 10.79% for an average term of 66 days. During the year, \$2,460,751,914 in Notes were issued at interest rates which varied between 9.45%—12.53%.

# COMBINED FINANCIAL STATEMENTS SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes, Bonds and Debentures*

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/84 \$	Issues <sup>1</sup> \$	Retirements \$	Amount Outstanding Mar. 31/85 \$	Interest and Redemption Provisions
June 20, 1989	June 20, 1984	11.122	Notes	FRN-1		20,000,000		20,000,000	Interest payable quarterly, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE		100,000,000		100,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF		200,000,000		200,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2		32,000,000		32,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	24,000,000			24,000,000	Interest payable annually, annual instalments of \$2,400,000 payable January 31, 1991–1995, balance due January 31, 1996.
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000			50,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Nov. 10, 2003	Nov. 10, 1983	11.65	Debenture	BCCP-1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

# COMBINED FINANCIAL STATEMENTS SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes, Bonds and Debentures—Continued*

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/84	Issues <sup>1</sup>	Retirements	Amount Outstanding Mar. 31/85	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Apr. 2, 2004	Apr. 2, 1984	12.60	Deben- ture	BCCP-2		32,073,000		32,073,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
May 10, 2004	May 10, 1984	13.48	Deben- ture	BCCP-3		59,292,000		59,292,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
June 8, 2004	June 8, 1984	13.70	Deben- ture	BCCP-4		52,871,000		52,871,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of Minister of Finance of Canada subject to certain restrictions.</i>
July 10, 2004	July 10, 1984	13.80	Deben- ture	BCCP-5		29,402,000		29,402,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
July 30, 1994	July 30, 1984	13.65	Note	BCJY-1 <sup>3</sup>		54,794,520		54,794,520	<i>Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.</i>

Aug. 7, 2004	Aug. 7, 1984	14.06	Deben- ture	BCCP-6	24,732,000	24,732,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
Sept. 10, 2004	Sept. 10, 1984	13.20	Deben- ture	BCCP-7	16,950,000	16,950,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
Nov. 7, 2004	Nov. 7, 1984	12.96	Deben- ture	BCCP-8	16,923,000	16,923,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000	25,000,000	Interest payable annually, redeemable at the option of the Province if tax- ation laws requiring additional payments are imposed or levied.
Less: Sinking fund balances.....					109,000,000	639,037,520	
Less: Unamortized discount.....						2,481,969	
TOTAL.....						745,555,551	
						13,419,832	
						732,135,719	

<sup>1</sup> Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

<sup>2</sup> Subject to rate adjustment every 91 days.

<sup>3</sup> BCJY-1 note bears annual interest at 8.1% on a principal amount of 10 billion Japanese yen. The Province has hedged principal and interest payments on these notes through a currency exchange agreement pursuant to which the Province has agreed to exchange Canadian dollars for Japanese yen.

The aggregate amounts of payments estimated to be required in each of the next five years to meet sinking fund and retirement provisions are: 1986—\$8,100,000; 1987—\$8,100,000; 1988—\$8,100,000; 1989—\$8,100,000; and 1990—\$332,031,505. These amounts will be funded in full by the government bodies on whose behalf the borrowings were made.



**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

Description of Item	\$
Attorney General:	
Land Title Registration Fees .....	175,260
Consumer and Corporate Affairs:	
Liquor Licensing Receipts .....	14,635
Travel Agents' Registrations .....	100
<i>Real Estate Act</i> .....	15,263
<i>Insurance Act</i> .....	11,640
<i>Mortgage Brokers Act</i> .....	1,160
<i>Securities Act</i> .....	11,157
<i>Motor Dealer Act</i> .....	22,290
Rentalsman Filing Fees .....	690
Credit and Debtor Assistance Fees .....	75
Miscellaneous Fees and Licences .....	358,625
	<u>435,635</u>
Education:	
Publication Services .....	2,661
Correspondence Education .....	23,119
	<u>25,780</u>
Environment:	
Map Sales .....	6,425
Water Rentals and Recording Fees .....	15,117
Miscellaneous Fees and Licences .....	17,317
	<u>38,859</u>
Finance:	
Tobacco Tax .....	22,818
Real Property Tax .....	3,299,765
Fire Services .....	43,973
	<u>3,366,556</u>
Forests:	
Harvesting—Stumpage .....	19,406
Harvesting Rental and Fees .....	172
Overpayments .....	100,932
Miscellaneous Revenue .....	2,994
	<u>123,504</u>
Health:	
Emergency Health Services Commission Ambulance Fees .....	15,844
Speech and Hearing .....	15,408
Third Party Liability .....	176,604
Patients' Fees .....	692,156
Miscellaneous Revenue .....	210
	<u>900,222</u>
Transportation and Highways:	
Motor Vehicle Department .....	5,983,196
Miscellaneous .....	10,081
	<u>5,993,277</u>
Total: 1984/85 .....	<u>11,059,093</u>
Total: 1983/84 .....	<u>5,582,883</u>

**Note:** Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

- (a) "Money received by the government that is erroneously paid or collected, or
- (b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER**  
**PROVISION OF SECTION 14 OF THE FINANCIAL ADMINISTRATION ACT, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1985**

Description of Item		
Agriculture and Food:		\$
Partial Interest Reimbursement Program .....		4,045
Distress Area Assistance Program .....		4,057
Miscellaneous Service Fees .....		473
		<u>8,575</u>
Attorney General:		
Provincial Court Fines and Fees .....		489,585
Education:		
Student Aid Grants .....		283,443
Miscellaneous .....		927
		<u>284,370</u>
Energy, Mines and Petroleum Resources:		
Miscellaneous .....		2,083
Environment:		
Map Sales .....		86
Finance:		
Social Service Tax .....	6,121,995	
Real Property Tax .....	80,532	
Corporation Capital Tax .....	322,633	
Hotel Room Tax .....	162,437	
Logging Tax .....	48,744	
Mining Tax .....	54,803	
Miscellaneous .....	15,465	
	<u>6,806,609</u>	
Forests:		
Stumpage Revenue .....		794,791
Health:		
Emergency Health Services Commission Ambulance Fees .....		749,810
Patients' Fees .....		388,726
Dental Plan .....		22,742
Miscellaneous .....		7,952
		<u>1,169,230</u>
Human Resources:		
Miscellaneous .....		282,303
Provincial Secretary:		
Queen's Printer .....		276
Miscellaneous .....		1,163
		<u>1,439</u>
Tourism:		
Miscellaneous .....		540
Transportation and Highways:		
Permits—oversize carriers .....		11,181
Motor Vehicle Act .....		17,880
Miscellaneous .....		15,266
		<u>44,327</u>
Total: 1984/85 .....		<u>9,883,938</u>
Total: 1983/84 .....		<u>8,202,295</u>

**Note:** Section 14 of the *Financial Administration Act*, 1981 authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF DEBTS EXTINGUISHED PURSUANT TO SECTION 15 OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1985**

Description of Item	\$
Environment:	
Conservation Fund Loan Principal—O.I.C. 1698/79 .....	3,267
Total: 1984/85 .....	<u>3,267</u>
Total: 1983/84 .....	<u>3,802</u>

**Note:** Section 15 of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to forgive, in whole or in part, a debt or obligation that is due and owing to the Government. These extinguishments are reflected in the main statements of the Province.

**SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1985**

Description of Item	\$
Finance:	
Social Service Tax .....	19,126
Real Property Tax .....	27,552
Succession Duty .....	3,912
	<u>50,590</u>
Forests:	
Stumpage—Interest .....	9,076
Total: 1984/85 .....	<u>59,666</u>
Total: 1983/84 .....	<u>287,969</u>

**Note:** Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

- (a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or
- (b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"

where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2)**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1985**

Ministry	Agreement Description	\$
Attorney General:		
Co-ordinated Law Enforcement Unit .....		57,118
Education:		
Canadian Official Languages Programs .....		13,453,668
Status Indian Children Education .....		30,944,466
Department of National Defence Children Education .....		3,048,238
		<u>47,446,372</u>
Energy, Mines and Petroleum Resources:		
British Columbia Utilities Commission .....		244,927
Environment:		
Joint Emergency Planning Project .....		66,102
Pesticide Control Program .....		21,008
Ambient Air Monitoring .....		78,363
Canadian Wildlife Federation Funding Project .....		3,000
Federal-Provincial Mapping Projects .....		67,315
Municipal Base Mapping .....		37,501
Environmental Lab—Analytical Tests .....		59,675
		<u>332,964</u>
Forests:		
British Columbia Railway—Tacheeda Lake .....		6,125
Lightning Locator System .....		756
Biomass Project .....		52,713
Yukon Territory Fire Suppression .....		436,244
Intensive Forest Management Subsidiary Agreement .....		5,500,000
Lorax School .....		17,500
		<u>6,013,338</u>
Health:		
Out-of-Province Hospital Insurance Reciprocal Agreements .....		12,570,446
Parasitology Consulting .....		1,497
Richmond Health Services .....		352,550
		<u>12,924,493</u>
Lands, Parks and Housing:		
Alexander Mackenzie Grease Trail .....		103,161
Provincial Secretary and Government Services:		
Historic Site Survey .....		44,498
Artifact Purchases .....		24,044
English as a Second Language — Westcoast Reader .....		62,750
Computer Exhibits and Training .....		152,957
British Columbia Heritage Trust Administration .....		17,250
Public Library Books—Field .....		266,714
National Associate Museums Program .....		10,150
		<u>578,363</u>
Total: 1984/85 .....		<u>67,700,736</u>
Total: 1983/84 .....		<u>72,561,651</u>

**Note:** Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

- (a) money is payable to the government, or
  - (b) money has been received by the government,
- for the purpose of or as a contribution towards expenditures . . . received by the government."

Included in the amount reported as payments made by the Ministry of Education is \$10,088,760 which relates to expenses properly attributable to the 1983/84 fiscal year.

These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3)**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1985**

Description of Item	Total Lease Payments
Lease of 70-automobile ferry, <i>M.V. Quinsam</i> at \$81,130 per month	\$
First option—April 1, 1985 to September 30, 1987.....	2,433,900
Second option—October 1, 1987 to March 26, 1997.....	9,248,820
Purchase option—March 26, 1997.....	310,000
	<u>11,992,720</u>
Lease of Multi-Plan telephone equipment	
Various leases to January, 1990.....	3,568,076
Total: 1984/85.....	<u>15,560,796</u>
Total: 1983/84.....	<u>14,446,779</u>

**Note:** Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

**SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO**  
**SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

Description of Item	\$
<i>Agricultural Credit Act:</i>	
Ledbury & Belsham.....	170,898
Duncalfe Farms Ltd.....	110,408
Newdan Hog Farms Ltd.....	107,127
Swan Lake Farms Ltd.....	92,910
Buskey, L & E.....	79,447
Schutte, G & J.....	67,589
Dorosz, B & R.....	37,106
French, Brian.....	27,500
Becher, R & Hooze, B.....	22,753
	<u>715,738</u>
Student Venture Capital Program:	
Various students.....	312,710
Total: 1984/85.....	<u>1,028,448</u>
Total: 1983/84.....	<u>2,516,302</u>

**Note:** Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1985**

	1985			1984
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada .....	20,637,414		20,637,414	67,925,493
Obligations of or guaranteed by a Province .....	10,247,293	74,392,145	84,639,438	116,787,467
Obligations of or guaranteed by a savings institution .....	338,605,310		338,605,310	313,138,805
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province .....	4,946,740		4,946,740	
Total .....	<u>374,436,757</u>	<u>74,392,145</u>	<u>448,828,902</u>	<u>497,851,765</u>
Held as follows:				
Temporary investments (Note 3) .....	374,436,757		374,436,757	423,467,384
Investments in and advances to Crown corporations (Note 9)				
British Columbia Hydro and Power Authority .....		8,077,086	8,077,086	8,073,595
British Columbia Railway Company .....		10,235,000	10,235,000	10,235,000
Other assets (Note 12)				
British Columbia Regional Hospital Districts Fi- nancing Authority bonds .....		12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financ- ing Authority bonds .....		44,080,059	44,080,059	44,075,786
Total .....	<u>374,436,757</u>	<u>74,392,145</u>	<u>448,828,902</u>	<u>497,851,765</u>





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**CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

**PREAMBLE**

Consolidated Financial Statements aggregate the Combined Financial Statements (Consolidated Revenue Fund), and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these Consolidated Financial Statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "transportation" companies and "commercial" enterprises) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These Consolidated Financial Statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.





Province of  
British Columbia

Office of the  
Auditor General  
Province of British Columbia

8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4

## AUDITOR GENERAL'S REPORT

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at 31 March 1985, and the consolidated statements of taxpayers' equity, operating results and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied, after giving retroactive effect to the change in the method of recognizing employee leave entitlements and except for the consolidation of the Capital Financing Authorities as explained in Notes 2 (a) and (c) to these financial statements, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading 'Erma Morrison'.

ERMA MORRISON, F.C.A.  
Auditor General

*Victoria, British Columbia  
31 August 1985*





**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1985**

	1985	1984
	\$	\$
<b>ASSETS</b>		
Cash and temporary investments (note 3).....	280,780,950	272,994,980
Accounts receivable (note 2 (c) and 4) .....	897,512,849	799,714,308
Due from Crown corporations and agencies (note 5) .....	1,502,000	1,502,000
Mortgages receivable (note 6).....	277,107,937	273,055,381
Prepaid program costs (note 7).....	191,730,304	180,416,477
Inventories (note 8).....	48,201,447	42,772,910
Investments in Crown corporations—at equity (note 9) .....	1,192,848,675	794,990,087
Fiscal Agency loans (note 2 (c) and 10) .....	2,844,663,326	90,078,940
Property under development (note 11) .....	67,148,147	62,581,543
Fixed assets (note 12).....	1	1
Other assets (note 13).....	272,208,305	351,862,063
	<u><b>6,073,703,941</b></u>	<u><b>2,869,968,690</b></u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 2 (c) and 14) .....	1,178,437,030	976,266,857
Due to Crown corporations and agencies (note 15) .....	25,624,466	11,404,779
Deferred revenue (note 16).....	258,181,242	248,704,075
Public debt (note 2 (c) and 17).....	6,393,323,273	2,595,298,612
	<u><b>7,855,566,011</b></u>	<u><b>3,831,674,323</b></u>
<b>TAXPAYERS' EQUITY</b>		
Taxpayers' equity (deficiency) .....	<u><b>(1,781,862,070)</b></u>	<u><b>(961,705,633)</b></u>
	<u><b>6,073,703,941</b></u>	<u><b>2,869,968,690</b></u>
<b>CONTINGENCIES AND COMMITMENTS (note 18)</b>		
Guaranteed Debt .....	<u><b>9,438,853,583</b></u>	<u><b>12,075,777,790</b></u>
<b>TRUST FUNDS (section D).....</b>		
	<u><b>11,603,492,198</b></u>	<u><b>9,760,933,014</b></u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance.



D. L. EMERSON  
Deputy Minister of Finance and  
Secretary of Treasury Board



D. B. MARSON  
Comptroller General

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985			1984
	Government and Consolidated Enterprises \$	Transportation and Commercial Enterprises \$	Total \$	Total \$
Taxpayers' equity (deficiency)—beginning of year .....	(1,466,001,815)	612,176,395	(853,825,420)	116,611,197
Prior period adjustment relating to Consolidated Revenue Fund (note 2) .....	(107,880,213)		(107,880,213)	(115,378,316)
As restated .....	(1,573,882,028)	612,176,395	(961,705,633)	1,232,881
Prior period adjustments relating to consolidated entities .....	2,197,597		2,197,597	
Consolidated operating results for the year				
Net expenditure for the year .....	(1,206,996,799)		(1,206,996,799)	(1,037,625,553)
Increase in unremitted equity of transportation companies and commercial enterprises		384,642,765	384,642,765	74,687,039
Taxpayers' equity (deficiency)—end of year ....	<u>(2,778,681,230)</u>	<u>996,819,160</u>	<u>(1,781,862,070)</u>	<u>(961,705,633)</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

# CONSOLIDATED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

	1985		1984	
	Consolidated Revenue Fund (B 8)	Consolidated Crown Corporations (C 26)	Transfers Between Consolidated Revenue Fund and Crown Corporations \$	Total
<b>Revenue</b>	\$	\$	\$	\$
Taxation.....	4,360,553,321		4,360,553,321	4,063,450,775
Natural resources.....	720,913,516	543,651,962	(140,013,142)	1,080,635,360
Other.....	557,204,414	783,802,256	(257,142,242)	865,411,539
Contributions from Government enterprises.....	360,302,655	909,082,935	(904,697,718)	332,134,319
Contributions from Federal Government.....	1,790,967,833	75,000	1,791,042,833	1,772,760,663
Total revenue.....	7,789,941,739	2,236,612,153	(1,301,853,102)	8,724,700,790
<b>Expenditure</b>				
General government.....	169,716,478	221,103,802	(30,495,850)	392,335,597
Protection of persons and property.....	411,259,234	16,564,420	(85,015,245)	347,170,750
Transportation and communications.....	765,837,762	880,298,411	(35,788,699)	866,133,950
Health and social services.....	3,991,213,568	7,605,894	(714,037,316)	4,063,763,875
Recreation and cultural services.....	58,872,963	4,936,484	(4,556,193)	64,765,065
Education.....	1,728,662,286	406,923,348	(186,204,941)	1,752,088,937
Natural resources and primary industries.....	476,157,854	254,919,746	(41,183,015)	832,976,216
Trade and industrial development.....	52,351,550	20,774,897	(6,879,102)	113,956,280
Housing.....	55,196,473	1,390,207	(15,148,079)	86,548,009
Aid to local government.....	286,584,018	411,417,509	(601,931)	310,188,943
Interest on public debt.....	274,580,712	223,801,246	(2,500,000)	214,704,367
Other.....	513,381,829	2,449,735,964	(179,442,731)	107,386,220
Total expenditure.....	8,783,814,727	(213,123,811)	(1,301,853,102)	9,152,018,209 <sup>1</sup>
<b>Net Expenditure For The Year</b> .....	(993,872,988)		(1,206,996,799)	(1,037,625,553)
<b>Increase in Unremitted Equity of Transportation Companies and Commercial Enterprises (C 28)</b> .....				384,642,765 <sup>2</sup>
<b>Consolidated Net Expenditure for the Year</b> .....				(653,000,000)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

<sup>1</sup> All 1984 operating expenditure, except for Interest on Public Debt, has been restated to reflect the inclusion of employee benefits, telecommunications and certain other expenses in the program costs. This change was implemented at the start of the 1984/85 fiscal year. British Columbia Buildings Corporation, British Columbia Petroleum Corporation, and British Columbia Systems Corporation have been fully integrated on a line-by-line basis in both revenue and expenditure for 1984.

<sup>2</sup> These amounts reflect the payment by the Province to the British Columbia Railway Company of \$407,642,191 (Canadian) and \$17,177,060 (U.S.) (\$22,326,743 (Canadian)) as described in note 9 (c).

**CONSOLIDATED STATEMENT OF CHANGES IN CASH  
AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985 \$	1984 \$
<b>Balance—Beginning of Year</b> .....	272,994,980	314,370,450
<b>Operating Transactions</b>		
Revenue .....	8,724,700,790	8,114,392,656
Expenditure .....	9,931,697,589	9,152,018,209
Net expenditure .....	(1,206,996,799)	(1,037,625,553)
Increase (decrease) in unremitted equity of transportation companies and commer- cial enterprises .....	384,642,765	74,687,039
Consolidated Net Revenue (Expenditure) ..	(822,354,034)	(962,938,514)
Add (deduct):		
Non-cash items included in net revenue <sup>1</sup> .....	(259,304,473)	(41,491,250)
Cash items applicable to future operations		
—Change in prepaid program costs ..	(11,313,827)	(22,939,570)
—Change in deferred charges .....	(2,926,427)	49,316,810
—Change in deferred revenue .....	9,477,167	108,855,862
	(4,763,087)	135,233,102
Used for operations .....	(1,086,421,594)	(869,196,662)
<b>Financing Transactions</b>		
Receipts:		
Mortgage principal repayments .....	35,834,790	42,662,273
Repayment of investments in Crown cor- porations—at equity .....		849,652
Fiscal Agency loans .....	183,727,607	
Property sales .....	9,429,605	34,259,828
Repayments of other assets .....	150,475,746	194,981,006
Debt issues of consolidated entities .....	7,973,998,278	4,203,053,602
	8,353,466,026	4,475,806,361
Disbursements:		
Mortgages issued .....	39,887,346	57,349,596
Investments in Crown corporations—at equity .....	13,215,823	22,292,151
Fiscal Agency loans .....	983,001,140	90,078,940
Investments in other assets .....	123,975,620	207,122,167
Property purchases .....	13,996,209	32,339,147
Debt retirement .....	6,085,182,324	3,238,803,168
	7,259,258,462	3,647,985,169
Derived from financing transactions .....	1,094,207,564	827,821,192
<b>Increase (decrease) in Cash and Tem- porary Investments</b> .....	7,785,970	(41,375,470)
<b>Balance—End of Year</b> .....	280,780,950	272,994,980
<sup>1</sup> Non-Cash Items Included in Consolidated Net Revenue (Expenditure)		
Change in accounts receivable .....	(97,798,541)	(152,057,164)
Change in inventories .....	(5,428,537)	2,602,821
Change in accounts payable and due to Crown corporations .....	216,389,860	206,885,517
Change in prior period equity .....	2,197,597	
Changes in Public Debt .....	13,091,338	
Changes in Fiscal Agency loans .....	(3,113,425)	
Change in investments in Crown corporations— at equity:		
—Shares .....		(24,235,385)
—Unremitted equity .....	(384,642,765)	(74,687,039)
	(259,304,473)	(41,491,250)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

### 1. Significant Accounting Policies

#### (a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund, which includes all transactions of the Province not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) the Special Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 25.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has not been either consolidated or recorded on an equity basis in these financial statements.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section G of the Public Accounts. Section G also includes financial statements for all major Provincial government entities, as well as those for all public bodies which are audited by the Auditor General.

In addition, the consolidated balance sheet discloses, on a memorandum basis, Trust Funds which include trust deposits, sinking funds, certain assurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds are contained in Section D of the Public Accounts.

#### (b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated. Also eliminated is a gain on the defeasance of British Columbia Railway Company's historic debt.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

#### (c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these consolidated financial statements, is specifically expressed as follows:

##### *Revenue*

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

#### *Expenditure*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the *Estimates* or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

#### *Assets*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

#### *Liabilities*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

#### *Foreign Currency Translation*

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight-line basis.

Non monetary assets and liabilities are translated at historical rates of exchange.

### (d) SPECIFIC POLICIES

#### *Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost and market value.

#### *Accounts Receivable*

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

#### *Due From Crown Corporations and Agencies*

Due from Crown corporations and agencies represent amounts due, other than trade receivables, which will be realized in the following year. Provision is made where collectibility is considered doubtful.

#### *Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

#### *Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

#### *Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost and net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

#### *Investments in Crown Corporations—at Equity*

Investments in those Crown corporations which have been identified as Transportation companies and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

#### *Fiscal Agency Loans*

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance, in his capacity as fiscal agent, together with borrowings made by the three financing authorities. These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on a straight-line basis over the lives of the loans.

#### *Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost and net realizable value.

#### *Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

#### *Other Assets*

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

#### *Accounts Payable and Accrued Liabilities*

All amounts payable for work performed, goods supplied, services known to have been rendered, or for charges incurred in accordance with the terms of a contract, are recorded as part of the expenditure of the fiscal year.

#### *Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

#### *Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

#### *Public Debt*

Public debt represents direct debt obligations for the purpose of the Province of British Columbia, fiscal agency loans, and direct debt obligations of consolidated Crown corporations. Fiscal agency loans represent borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15). These obligations are recorded at their principal value at maturity less unamortized discount and sinking fund balances where applicable. Discount is amortized on a straight-line basis over the lives of the respective issues.

#### *Guaranteed Debt*

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding.

#### *Commitments*

Commitments represent obligations of the Consolidated Entities to the extent of contracts and agreements in place at the year end, as disclosed in the audited financial statements of the Province and the related Crown Corporations and Agencies.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 2. Changes in Accounting Policy

- (a) A change in policy has been retroactively implemented which recognizes accumulated employee sick leave, vacation and other entitlements as liabilities of the Province. Under the previous accounting policy these items were recognized as expenditures in the accounts when paid. The effect of this change in policy in the 1985 financial statements is to increase the net deficiency at the beginning of the year by \$107,880,213 (1984: \$115,378,316) to decrease net expenditure by \$7,155,338 (1984: \$7,498,103) and to increase accrued liabilities by \$100,724,875 (1984: \$107,880,213).
- (b) Effective April 1, 1984, the Province adopted a policy recommended by the Canadian Institute of Chartered Accountants for unrealized foreign currency gains and losses. Unrealized gains and losses on long-term, fixed term monetary assets and liabilities are deferred and amortized over the remaining terms of the related items on a straight line basis. The effect of this policy in the 1985 financial statements is to charge the current year's net income with \$2,675,516 for amortization of deferred losses and to establish unamortized deferred charges of \$12,212,944. No adjustment to the consolidated financial statements has been made for any variations in the implementation of the Canadian Institute of Chartered Accountants' recommendation by the corporations included on the equity basis.
- (c) On August 1, 1985, Treasury Board approved the consolidation of the Capital Financing Authorities: British Columbia Educational Institutions, British Columbia Regional Hospital Districts and British Columbia School Districts with other Provincial corporations and agencies. The effect of this change on the Consolidated Statement of Operating Results is to increase revenue and expenditure by an equal amount of \$146,649,793. The effect on the Consolidated Balance Sheet is to increase accounts receivable and accounts payable by an equal amount of \$96,170,709, and to increase fiscal agency loans and public debt by an equal amount of \$1,965,968,121. The 1984 comparative statements have not been restated since this change had no effect on the Taxpayers' Equity.

### 3. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$292,968 (1984: \$5,635,760).

### 4. Accounts Receivable

	1985	1984
	\$	\$
Government of Canada.....	76,186,781	151,778,079
British Columbia municipalities— <i>re</i> : shared-cost programs.....	25,280,451	31,428,001
Taxes receivable.....	250,344,553	225,422,215
Timber royalty, stumpage and range fees.....	31,982,122	47,231,067
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other.....	189,809,411	189,455,176
Ministerial advances and sundry agencies.....	3,869,490	4,009,094
Trade accounts and other receivables of the:		
Crown Land.....	3,595,543	1,529,832
British Columbia Liquor Distribution Branch.....	2,240,349	1,134,257
Queen's Printer.....	153,869	131,240
Lottery Fund.....	8,081,086	9,363,698
Farm Income Assurance Fund.....	15,790,065	14,112,342
First Citizens Fund.....	5,210	5,210
University Endowment Lands Administration.....	97,480	90,432
Revenue Sharing Fund.....	6,543	6,543
Accrued interest receivable.....	36,179,940	13,093,097
Land sales—principal.....	3,177,058	3,356,853
Water rental and recording fees.....	1,057,074	985,041
Court fees.....	4,470,787	4,303,476
Sundry fees.....	13,079,765	16,073,348
Recoveries from Crown corporations.....	10,969,998	10,840,849
<i>Financial Administration Act</i> , sec. 22.....	14,458,150	10,236,611

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 4. Accounts Receivable—Continued

Accounts receivable of consolidated Crown corporations:

British Columbia Buildings Corporation .....	2,455,000	2,294,000
British Columbia Educational Institutions Capital Financing Authority .....	17,167,169	
British Columbia Food Exhibitions Ltd. ....	156	
British Columbia Health Care Research Foundation .....	61,755	179,248
British Columbia Heritage Trust .....	50,839	59,974
British Columbia Housing Management Commission .....	3,997,838	4,242,002
British Columbia Pavilion Corporation .....	1,486,722	
British Columbia Petroleum Corporation .....	97,042,792	52,206,188
British Columbia Place Ltd. ....	632,302	1,129,000
British Columbia Regional Hospital Districts Financing Authority .....	31,655,125	
British Columbia School Districts Capital Financing Authority .....	47,348,415	
British Columbia Systems Corporation .....	1,124,620	1,178,220
Creston Valley Wildlife Management Authority Trust Fund .....	4,805	3,319
Discovery Foundation .....	384,208	149,568
Expo 86 Corporation .....	817,603	798,808
Health Facilities Association of British Columbia .....	133,800	498,488
Knowledge Network of the West Communications Authority .....	56,149	12,439
Legal Services Society .....	28,021	28,083
Medical Services Commission of British Columbia .....	1,827,826	1,666,579
Provincial Capital Commission .....	75,448	44,285
Science Council of British Columbia .....	29,269	35,096
Universities Council .....	17	2,615
W.L.C. Developments Ltd. ....	302,455	606,478
	<u>897,512,849</u>	<u>799,714,308</u>

### 5. Due From Crown Corporations and Agencies

	1985	1984
	\$	\$
Workers' Compensation Board of British Columbia .....	<u>1,502,000</u>	<u>1,502,000</u>

### 6. Mortgages Receivable

	1985	1984
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼% .....	38,082,764	39,210,300
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> , <i>Home Purchase Assistance Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¾% to 15% (net of provision for doubtful recoveries of \$3,000,000; 1984 \$2,000,000) .....	231,270,897	225,955,629
Mortgages receivable of the following Crown corporations:		
British Columbia Heritage Trust .....	151,790	153,782
British Columbia Petroleum Corporation .....	68,169	
British Columbia Place Ltd. ....	2,709,000	2,689,000
Health Facilities Association of British Columbia .....	4,825,317	5,046,670
	<u>277,107,937</u>	<u>273,055,381</u>

### 7. Prepaid Program Costs

	1985	1984
	\$	\$
British Columbia Petroleum Corporation, prepaid gas .....	112,139,002	105,818,083
<i>Guaranteed Available Income for Need Act</i> .....	71,787,924	62,743,055
Other .....	7,803,378	11,855,339
	<u>191,730,304</u>	<u>180,416,477</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 8. Inventories

	1985	1984
	\$	\$
British Columbia Liquor Distribution Branch .....	43,103,917	37,244,846
Ministry of Education .....	510,898	707,721
Ministry of Energy, Mines and Petroleum Resources .....	139,090	
Ministry of Environment .....	409,970	519,080
Ministry of Finance .....	2,425,820	2,425,820
Ministry of Health .....	730,329	1,020,312
Ministry of Provincial Secretary and Government Services .....	773,544	654,245
Other .....	107,879	200,886
	<u>48,201,447</u>	<u>42,772,910</u>

### 9. Investments in Crown Corporations —at equity

	1985		1984	
	Shares and Advances	Unremitted Equity	Total	Total
	\$	\$	\$	\$
British Columbia Cellulose Company .....	2	1,721,878	1,721,880	2,916,580
British Columbia Development Corporation .....	75,468,300	(60,027,223)	15,441,077	54,605,836
British Columbia Ferry Corporation .....	6,851,185	(15,720,000)	(8,868,815)	(6,856,815)
British Columbia Hydro and Power Authority .....	8,077,086	518,800,000	526,877,086	553,073,595
British Columbia Lottery Corporation .....	13,282,333		13,282,333	
British Columbia Railway Company .....	37,350,601	562,089,000	599,439,601	131,269,601
British Columbia Steamship Company (1975) Ltd. ....	5	432,330	432,335	937,182
British Columbia Transit .....	55,000,000	(16,728,000)	38,272,000	46,198,000
Housing Corporation of British Columbia .....	1	4,799,000	4,799,001	4,447,001
Insurance Corporation of British Columbia .....		8,378,000	8,378,000	13,472,000
Ocean Falls Corporation .....		(2,959,556)	(2,959,556)	(2,098,345)
Pacific Coach Lines Limited .....	2	(3,966,269)	(3,966,267)	(2,382,386)
Surrey Farm Products Investments Ltd. ....				(592,162)
	<u>196,029,515</u>	<u>996,819,160</u>	<u>1,192,848,675</u>	<u>794,990,087</u>

For details of the computation of these figures see pages C 27 and C 28.

#### (a) *British Columbia Cellulose Company*

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (b) *British Columbia Lottery Corporation (the Corporation)*

The British Columbia Lottery Corporation was incorporated on October 25, 1984 for the purpose of conducting and managing lottery games on behalf of the Province. By agreement, dated March 29, 1985 the Province withdrew from the Western Canada Lottery Foundation and designated the Corporation to assume this function. The Corporation also represents the interest of the Province in the Inter-Provincial Lottery Corporation games. Operations of the Corporation commenced April 1, 1985.

During the year the Corporation received from the Province interest free advances totalling \$13,282,332 to facilitate initial investments in leaseholds, equipment and furnishings. Advances will be repaid from the operations of the Corporation, and are not subject to any specific repayment terms.

#### (c) *British Columbia Railway Company (the Railway)*

The Province holds the entire issued share capital of the British Columbia Railway Company and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was \$226,322,983 at March 31, 1985.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 9. Investments in Crown Corporations—at equity—Continued

During the year ended March 31, 1980, the Province's investment, which amounted to \$185,572,900, was written down to one dollar and an additional investment of \$45 million made in March, 1982 was written off because of the cumulative deficit of the Railway at that date.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of \$16,000,000 in cash and a further 111,156 shares were acquired at a par value of \$100 each in exchange for the net railway assets of the British Columbia Harbours Board. In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the current fiscal year the Province provided \$29,359,461 to the Railway to be applied against its historic debt service charges prior to the date of payment of the allocation from the Resource Revenue Stabilization Fund.

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the Railway \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts, when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

The Province instructed the Railway to consolidate its accumulated deficit with contributed surplus as at December 31, 1984 resulting in a transfer from deficit of \$242,841,000.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of \$25 per share. The common shares of BC Rail Ltd. are owned 25% by the Railway and 75% by BCR Properties Ltd. The Railway holds 100% of the common shares of BCR Properties Ltd.

The proceeds of \$200 million from the sale of the preferred shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from the Railway, which in turn, applied the \$200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line.

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail Ltd.

#### (d) *British Columbia Transit*

The British Columbia Transit advance represents an interest free promissory note with a principal balance of \$55,000,000. This note does not become due and payable until any rail transit system, constructed or acquired by British Columbia Transit, enters into revenue service operations.

#### (e) *Housing Corporation of British Columbia (the Corporation)*

The operations of the Corporation are in the process of voluntary liquidation. Pending dissolution the investment is carried at a nominal value of \$1, plus unremitted equity of \$4,799,000.

#### (f) *Ocean Falls Corporation*

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer all of its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (g) *Pacific Coach Lines Ltd. (the Company)*

On March 31, 1984 the operations of the Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

#### (h) *Surrey Farm Products Investments Ltd. (the Company)*

The Company (now named British Columbia Food Exhibitions Ltd.) is currently being organized to carry out an international food trade show "Food Pacific 86". Due to the change in the activities of the Company it is now reported on a fully consolidated basis.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985—Continued

### 10. Fiscal Agency Loans

	1985			1984
	Short-Term \$	Long-Term \$	Total \$	Total \$
British Columbia Assessment Authority .....	3,319,300		3,319,300	3,578,940
British Columbia Educational Institutions .....		378,550,843	378,550,843	
British Columbia Hydro and Power Authority .....		353,339,857	353,339,857	
British Columbia Railway Company .....	115,891,023	24,787,722	140,678,745	
British Columbia Regional Hospital Districts .....		636,405,312	636,405,312	
British Columbia School Districts .....		933,296,788	933,296,788	
British Columbia Transit .....	146,885,709	229,043,708	375,929,417	86,500,000
Capital Project Certificate of Approval Program .....	11,694,089		11,694,089	
University of British Columbia .....	11,448,975		11,448,975	
	<u>289,239,096</u>	<u>2,555,424,230</u>	<u>2,844,663,326</u>	<u>90,078,940</u>

### 11. Property Under Development

	1985	1984
	\$	\$
Crown Land—real estate .....	57,866,040	53,419,774
W.L.C. Developments Ltd.—land .....	9,282,107	9,161,769
	<u>67,148,147</u>	<u>62,581,543</u>

### 12. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of \$1 to conform with the accounting policies of the Government.

	1985			1984
	Cost \$	Accumulated Depreciation and Amortization \$	Net \$	Net \$
British Columbia Buildings Corporation .....	702,010,000	133,605,000	568,405,000	580,843,000
British Columbia Heritage Trust .....	1,034,868		1,034,868	905,590
British Columbia Housing Management Commission .....	892,260	618,387	273,873	82,819
British Columbia Pavilion Corporation .....	152,045	49,976	102,069	
British Columbia Petroleum Corporation .....	586,482	326,890	259,592	213,155
British Columbia Place Ltd. ....	322,883,000	6,241,000	316,642,000	269,543,000
British Columbia Systems Corporation .....	63,417,000	10,838,000	52,579,000	49,420,000
Discovery Foundation .....	9,851,571	287,261	9,564,310	9,044,905
Expo 86 Corporation .....	195,165,707		195,165,707	51,569,137
Health Facilities Association of British Columbia .....	77,328,529		77,328,529	73,859,076
Knowledge Network of the West Communications Authority .....	3,253,870	1,801,530	1,452,340	1,495,043
Provincial Rental Housing Corporation .....	89,977,955	13,741,218	76,236,737	76,363,732
W.L.C. Developments Ltd. ....	4,665,090		4,665,090	525,055
	<u>1,471,218,377</u>	<u>167,509,262</u>	<u>1,303,709,115</u>	<u>1,113,864,512</u>



# **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

## **13. Other Assets**

	1985	1984
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority bonds .....		12,000,000
British Columbia School Districts Capital Financing Authority bonds .....		44,075,786
British Columbia Resources Investment Corporation .....		617
Loans under the—		
<i>Farm Product Industry Act</i> .....	646,277	661,277
<i>Ministry of Industry and Small Business Development Act</i> .....	52,074,747	55,437,263
<i>Agricultural Land Development Act</i> .....	18,291,718	18,798,331
Oyster Seed Program .....	3,593	10,567
Downtown Revitalization .....	10,839,235	7,719,320
Advances—		
City of Penticton .....	150,000	150,000
British Columbia Credit Unions under Housing Initiative Program Agreement .....	31,638,219	96,342,805
<i>Homeowner Assistance Act</i> .....	78,878,024	72,826,465
<i>Agricultural Land Commission Act</i> .....	808,444	672,952
Crop Insurance Stabilization .....	5,100,000	
Issue costs on Public Debt .....	9,820,750	3,784,994
Unamortized foreign exchange losses less gains .....	12,212,944	
Other .....		404,493
Investments and Loans—consolidated Crown corporations		
British Columbia Petroleum Corporation .....	42,465,279	32,454,594
Creston Valley Wildlife Management Authority Trust Fund .....	110,025	88,591
Knowledge Network of the West Communications Authority .....	1,772,416	1,963,801
Deferred charges—consolidated Crown corporations		
British Columbia Buildings Corporation .....	3,287,000	
British Columbia Food Exhibitions Ltd. ....	6,611	
British Columbia Petroleum Corporation .....		246,952
British Columbia Place Ltd. ....	734,500	875,000
British Columbia Systems Corporation .....	1,040,000	
Discovery Foundation .....	2,328,523	3,228,513
Health Facilities Association of British Columbia .....		117,964
Provincial Capital Commission .....		1,778
	<u>272,208,305</u>	<u>351,862,063</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

**14. Accounts Payable and Accrued Liabilities**

	1985	1984
	\$	\$
Consolidated Revenue Fund.....	793,855,887	697,419,528
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation .....	35,812,229	49,186,731
British Columbia Educational Institutions Capital Financing Authority .....	17,167,169	
British Columbia Food Exhibitions Ltd. ....	2,484	
British Columbia Health Care Research Foundation .....	3,358	1,863,997
British Columbia Heritage Trust .....	12,747	16,130
British Columbia Housing Management Commission .....	3,370,650	3,595,383
British Columbia Pavilion Corporation .....	62,164	
British Columbia Petroleum Corporation .....	85,842,042	70,866,948
British Columbia Place Ltd. ....	15,172,119	16,435,440
British Columbia Regional Hospital Districts Financing Authority .....	31,655,125	
British Columbia School Districts Capital Financing Authority .....	47,348,415	
British Columbia Systems Corporation .....	17,132,000	16,201,817
Creston Valley Wildlife Management Authority Trust Fund .....	1,395	1,296
Discovery Foundation .....	364,953	575,764
Expo 86 Corporation .....	16,399,578	10,680,747
Health Facilities Association of British Columbia .....	3,090,334	6,639,292
Knowledge Network of the West Communications Authority .....	88,994	176,172
Legal Services Society .....	1,322,004	2,717,305
Medical Services Commission of British Columbia .....	105,705,921	99,092,106
Provincial Capital Commission .....	129,260	167,487
Provincial Rental Housing Corporation .....	2,583,194	
Science Council of British Columbia .....	44,151	53,801
Universities Council .....	21,829	26,252
W.L.C. Developments Ltd. ....	1,249,028	550,661
	<u>1,178,437,030</u>	<u>976,266,857</u>

**15. Due to Crown Corporations and Agencies**

	1985	1984
	\$	\$
British Columbia Assessment Authority.....		256,980
British Columbia Development Corporation .....	2,150,546	732,324
British Columbia Hydro and Power Authority .....	87,177	500,000
British Columbia Institute of Technology .....	381,777	1,478,407
British Columbia Transit .....	10,996,651	1,005,000
Pacific Vocational Institute .....	1,190,800	851,743
Simon Fraser University .....	1,536,111	1,604,594
University of British Columbia .....	6,570,681	3,996,736
University of Victoria .....	977,219	978,995
Workers' Compensation Board of British Columbia .....	1,733,504	
	<u>25,624,466</u>	<u>11,404,779</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

**16. Deferred Revenue**

	1985	1984
	\$	\$
Taxation—property tax.....	720,748	
Natural resources revenue—		
Minerals—permits and fees.....	31,892,784	26,991,000
Water resources—water rentals and recording fees.....	51,596,804	46,949,385
Timber harvesting, rentals and fees.....	4,871,912	5,413,518
Forest Protection Agreement.....		334,535
Other revenue—		
Licence revenue.....	63,297,000	71,138,000
Land leases.....	3,673,040	4,253,164
Land sales.....	4,983,724	3,207,713
Miscellaneous sales and services.....	2,348,861	3,100,531
Contributions from the Federal Government—		
Canada Assistance Plan.....	30,564,862	23,405,476
Deferred revenue of consolidated Crown corporations:		
British Columbia Housing Management Commission.....	212,216	117,089
British Columbia Petroleum Corporation.....	30,475,487	34,241,135
British Columbia Place Ltd.....	1,802,000	1,750,000
British Columbia Systems Corporation.....		957,000
Creston Valley Wildlife Management Authority Trust Fund.....		950
Discovery Foundation.....	200,340	110,162
Expo 86 Corporation.....	2,916,704	1,015,823
Knowledge Network of the West Communications Authority.....	41,600	
Medical Services Commission of British Columbia.....	28,569,765	25,708,305
Provincial Capital Commission.....	13,395	10,289
	<u>258,181,242</u>	<u>248,704,075</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 17. Public Debt

	1985			1984	
	<i>Less</i>				
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	\$	\$	\$	\$	\$
Debt issued by:					
Consolidated Revenue Fund <sup>1</sup> .....	3,791,697,229			3,791,697,229	1,833,866,226
Crown Corporations:					
British Columbia Buildings Corporation <sup>1</sup> .....	674,081,155	(29,634,000)	(190,818,722)	453,628,433	500,074,864
British Columbia Educational Institutions Capital Financing Authority .....	413,762,000	(35,211,157)	(5,188,000)	373,362,843	
British Columbia Petroleum Corporation .....	29,872,740			29,872,740	30,000,000
British Columbia Place Ltd. ....	106,502,500	(688,000)	(76,648,186)	29,166,314	30,000,000
British Columbia Regional Hospital Districts Financing Authority .....	961,088,958	(243,737,160)	(12,000,000)	705,351,798	
British Columbia School Districts Capital Financing Authority .....	1,550,885,895	(617,589,107)	(44,080,059)	889,216,729	
British Columbia Systems Corporation .....	59,411,017	(2,034,017)		57,377,000	57,951,000
Expo '86 Corporation .....	203,271,099		(203,271,099)		
Health Facilities Association of British Columbia .....	91,807,624	(17,187,472)	(74,620,152)		85,431,459
Provincial Rental Housing Corporation .....	70,845,857		(24,334,488)	46,511,369	46,593,211
W.L.C. Developments Ltd. ....	17,138,818			17,138,818	11,381,852
	<u>7,970,364,892</u>	<u>(946,080,913)</u>	<u>(630,960,706)</u>	<u>6,393,323,273</u>	<u>2,595,298,612</u>

Net debt repayment due in the next fiscal year is Canadian \$272 million and due within the next five years is Canadian \$1,378 million and U.S. \$25.3 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

<sup>1</sup> The 1985 Gross Debt is net of unamortized discount in the amount of \$225,463,223 for the Consolidated Revenue Fund and \$27,278,000 for the British Columbia Buildings Corporation.

### 18. Contingencies and Commitments

#### (a) Guaranteed Debt

Guaranteed debt at March 31, 1985 totalled \$9,439 million. Included in guaranteed debt is that debt of municipalities and other local governments, and private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 29 and C 30 for details.

#### (b) Contingent Liabilities

##### (i) Pending Litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim exceeds \$100,000:

- (a) A number of airline and railroad companies are challenging the Province's ability to tax the fuel consumed for their operations and to collect sales tax on aircraft; the amounts in issue total \$9 million.
- (b) Various claims totalling \$9.8 million against assessments for social services, logging, mining, and corporation capital tax.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 18. Contingencies and Commitments—Continued

(c) Various legal actions totalling \$7.2 million (each under \$2 million and over \$100,000), representing claims of damages to persons and property or other miscellaneous claims.

#### (ii) Other Contingent Liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Because these amounts are uncertain no liability for them has been recorded in these financial statements.

#### (iii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke project delivered in March 1984 a submission of claims for substantial unanticipated costs with respect to the work performed to completion to a maximum amount of \$128 million. It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction expenditures and included in fixed assets.

#### (iv) British Columbia Transit

During the fiscal year 1981/82, \$60 million was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

#### (c) General Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately \$377 million. Minimum payments under leases and other operating commitments totalled approximately \$574 million.

Approved capital commitments for those entities reported on the equity basis totalled approximately \$432 million and minimum payments under operating leases totalled approximately \$111 million.

#### (d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980 <sup>1</sup>	Teachers' Pensions as at December 31, 1980 <sup>1</sup>
	\$	\$
Assets		
Fund.....	1,069,594,000	716,697,000
Present value of future contributions.....	<u>1,071,750,000</u>	<u>1,805,273,000</u>
	2,141,344,000	2,521,970,000
Unfunded Liability.....	<u>631,172,000</u>	<u>1,019,270,000</u>
Total Actuarial Liability.....	<u><u>2,772,516,000</u></u>	<u><u>3,541,240,000</u></u>

See Section H of the Public Accounts for further details of these plans.

<sup>1</sup> New actuarial valuations are currently in process.

## 19. Subsequent Events

### (a) *Province of British Columbia (the Province)*

In April 1985, the British Columbia Educational Institutions Capital Financial Authority purchased subordinated debentures of the Canadian Commercial Bank in the amount of \$13 million. The purchase was made under an agreement with the Province in which the Authority was indemnified from and against any and all losses which might be incurred as a result of the purchase. This arrangement represented the Province's participation in the refinancing of the Canadian Commercial Bank at that time. Four months later, at which time the Province's only investment in the Canadian Commercial Bank was through the above-noted debentures, the Government of Canada announced that it was seeking a court-ordered liquidation of the bank. The amount that the Province may be called upon to pay to the Authority pursuant to the indemnity is uncertain.

### (b) *British Columbia Harbours Board (the Board)*

Sections 2 and 3 of the *British Columbia Harbours Board Repeal Act* which provide for the repeal of the *Harbour Board Act* and dissolution of the Board respectively, came into force May 30, 1985.

### (c) *British Columbia Lottery Corporation (the Corporation)*

On June 28, 1985 the Legislature passed the *Lottery Corporation Act* (Bill 43). The purpose of this Act is to continue the British Columbia Lottery Corporation as a Crown corporation established by statute. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

### (d) *British Columbia Petroleum Corporation (the Corporation)*

The British Columbia Petroleum Corporation at March 31, 1985 had a liability for future gas supply of \$30,475,487. This liability represented payments received from a distributor in 1981, 1982 and 1983 who was unable to take delivery of the gas purchased. Such gas volumes may be recovered from the Corporation within five years from the date incurred without further payment. Subsequent to March 31, 1985 the Corporation agreed to return, by July 1, 1985, the volumes of gas represented by the amount of \$30,475,487, being the Corporation's liability for future gas supply, to the distributor who paid for those volumes. The net loss of revenues on the volumes of gas returned to the distributor amounts to approximately \$13,500,000.

### (e) *British Columbia Transit*

Effective June 1, 1985, the *British Columbia Transit Amendment Act (No. 2)*, 1985 merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to the Act, British Columbia Transit assumed all property, rights, debts and obligations as well as responsibility for all employees of the Metro Transit Operating Company.

## 20. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.



**CONSOLIDATED FINANCIAL STATEMENTS  
SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

CROWN SERVICE CORPORATIONS  
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation  
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES  
RECORDED ON CONSOLIDATED BASIS

British Columbia Educational Institutions Capital Financing Authority<sup>1</sup>  
British Columbia Food Exhibitions Ltd. (Formerly Surrey Farm Products Investments Ltd.)<sup>2</sup>  
British Columbia Health Care Research Foundation  
British Columbia Heritage Trust  
British Columbia Housing Management Commission  
British Columbia Pavilion Corporation<sup>1</sup>  
British Columbia Petroleum Corporation  
British Columbia Place Ltd.  
British Columbia Regional Hospital Districts Financing Authority<sup>1</sup>  
British Columbia School Districts Capital Financing Authority<sup>1</sup>  
Creston Valley Wildlife Management Authority Trust Fund  
Discovery Foundation  
Expo 86 Corporation  
Health Facilities Association of British Columbia  
Knowledge Network of the West Communications Authority  
Legal Services Society  
Medical Services Commission of British Columbia  
Provincial Capital Commission  
Provincial Rental Housing Corporation  
The Science Council of British Columbia and Secretariat on Science, Research and  
Development (Science Council of British Columbia)  
Universities Council  
W.L.C. Developments Ltd.

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES  
RECORDED ON EQUITY BASIS

British Columbia Cellulose Company  
British Columbia Development Corporation  
British Columbia Ferry Corporation  
British Columbia Harbours Board<sup>3</sup>  
British Columbia Hydro and Power Authority  
British Columbia Lottery Corporation<sup>1</sup>  
British Columbia Railway Company  
British Columbia Steamship Company (1975) Ltd.  
British Columbia Transit  
Housing Corporation of British Columbia  
Insurance Corporation of British Columbia<sup>4</sup>—excluding the Insurance (Motor Vehicle) Act  
Fund  
Metro Transit Operating Company  
Ocean Falls Corporation  
Pacific Coach Lines Limited

<sup>1</sup> These entities have been added in the current fiscal year.

<sup>2</sup> British Columbia Food Exhibitions Ltd. has been transferred from equity basis to consolidated basis due to the nature of its operations.

<sup>3</sup> British Columbia Harbours Board had no assets, liabilities or operations during the fiscal year. *See also* note 19 to the Consolidated Financial Statements.

<sup>4</sup> The General Insurance Division operations of the Insurance Corporation of British Columbia were sold during the 1985 fiscal year.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS<sup>1</sup>**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985	1984
	Earnings (losses) per consolidated Crown corporations' financial statements	Earnings (losses) per the year
	\$	\$
	Accounting Policy Adjustments <sup>2</sup>	Net earnings (losses) for the year
	Fixed assets	Other
	\$	\$
<b>Crown Service Corporations</b>		
British Columbia Buildings Corporation	4,404,000	13,385,000
British Columbia Systems Corporation	(1,427,000)	(4,170,000)
	<u>2,977,000</u>	<u>9,215,000</u>
	(3,130,000)	(32,341,000)
<b>Provincial Corporations and Agencies</b>		
British Columbia Food Exhibitions Ltd.	(2,505)	22,495
British Columbia Health Care Research Foundation	(205,383)	(332,679)
British Columbia Heritage Trust	(75,703)	(204,981)
British Columbia Housing Management Commission	347,160	156,106
British Columbia Pavilion Corporation	17,304,619	17,202,550
British Columbia Petroleum Corporation	140,013,142	(46,437)
British Columbia Place Ltd.	(3,889,000)	(50,988,000)
Creston Valley Wildlife Management Authority Trust Fund	32,760	32,760
Discovery Foundation	(378,017)	(897,422)
Expo 86 Corporation	67,375	(177,776,192)
Health Facilities Association of British Columbia	(839,445)	(44,341,015)
Knowledge Network of the West Communications Authority	1,677,918	(3,402,078)
Legal Services Society	67,375	(796,742)
Medical Services Commission of British Columbia	(519,405)	1,677,918
Provincial Capital Commission	(162,596,570)	(897,422)
Provincial Rental Housing Corporation	(839,445)	(177,776,192)
Science Council of British Columbia	42,703	(44,341,015)
Universities Council	(4,140,035)	(171,287)
W.L.C. Developments Ltd.	(219,278,471)	(945,194)
	<u>158,884,720</u>	<u>120,126,050</u>
	(209,910,471)	(235,228)
	<u>161,861,720</u>	<u>1,019,171</u>
	(6,650,000)	(1,166,708)
	<u>(222,338,811)</u>	<u>(89,718)</u>
	(165,075,060)	(2,191,039)
	<u>(213,123,811)</u>	<u>6,794,820</u>
<b>Total</b>	<u>(213,123,811)</u>	<u>(25,546,180)</u>

<sup>1</sup> The British Columbia Educational Institutions Capital Financing Authority, British Columbia Regional Hospital Districts Financing Authority and British Columbia School Districts Capital Financing Authority do not generate any earnings or losses and are, therefore, not shown on this schedule.

<sup>2</sup> Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 11.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985**

	1985						
	British Columbia Cellulose Company	British Columbia Development Corporation <sup>1</sup>	British Columbia Hydro and Power Authority	British Columbia Lottery Corporation	Housing Corporation of British Columbia	Insurance Corporation of British Columbia <sup>2</sup>	Surrey Farm Products Investments Ltd.
	\$	\$	\$	\$	\$	\$	\$
Earnings (losses) for the year before extraordinary items	(1,194,700)	(39,094,759)	3,000,000	—	352,000	235,000	(38,725,394)
Extraordinary items	—	—	—	—	—	(5,329,000)	(4,667,276)
Net earnings (losses) for the year	(1,194,700)	(39,094,759)	3,000,000	—	352,000	661,724	(43,392,670)
Unremitted earnings (losses)—beginning of year	2,916,578	(20,932,464)	545,000,000	—	2,545,000	13,472,000	524,726,201
Other changes to net equity	—	—	(24,000,000) <sup>3</sup>	—	—	—	(23,407,837)
Unremitted earnings (losses)—end of year	1,721,878	(60,027,223)	524,000,000	—	2,897,000	8,378,000	457,925,694
Equity contributed and transferred	—	—	(5,200,000) <sup>4</sup>	—	1,902,000	16,084,405	12,786,405
Unremitted equity—end of year	1,721,878	(60,027,223)	518,800,000	—	4,799,000	8,378,000	470,712,099
Recorded by the Government:							
Shares and other investments	2	54,618,300	8,077,086	1	1	—	62,695,390
Advances	—	20,850,000	—	13,282,332	—	—	34,132,332
Total Equity	1,721,880	15,441,077	526,877,086	13,282,333	4,799,001	8,378,000	567,539,821

<sup>1</sup> The amount shown above for the British Columbia Development Corporation does not include \$27,295,281 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.).

<sup>2</sup> The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1984 in this Fund was \$9,862,000.

<sup>3</sup> The amount of \$24,000,000 is the result of a change in accounting policy by British Columbia Hydro and Power Authority.

<sup>4</sup> This amount represents profit on sale of land to British Columbia Place Ltd.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1985<sup>1</sup>**

	1985				1984			
	British Columbia Ferry Corporation	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Columbia Transit <sup>2</sup>	Pacific Coast Lines Limited	Transportation Companies Total	Commercial Enterprises Total	Transportation Companies and Commercial Enterprises Total
Earnings (losses) for the year before								
Provincial grants	(45,012,000)	6,650,000	(504,847)	(73,310,000)	(155,076)	(112,331,923)	(38,725,394)	(151,057,317)
Provincial grants	43,000,000	27,692,000		65,384,000		136,076,000		136,076,000
Earnings (losses) for the year before								
extraordinary items	(2,012,000)	34,342,000	(504,847)	(7,926,000)	(155,076)	23,744,077	(38,725,394)	45,958,019
Extraordinary items						79,004	(4,667,276)	(8,498,500)
Net earnings (losses) for the year	(2,012,000)	34,342,000	(504,847)	(7,926,000)	(76,072)	23,823,081	(43,392,670)	37,459,519
Unremitted earnings (losses)—begin-								
ning of year	(13,708,000)	(274,139,000)	(8,750,548)	(8,802,000)	(4,873,754)	(310,273,302)	524,726,201	163,998,860
Transfers from (to) Government								12,994,520 <sup>5</sup>
Other changes to net equity		239,797,000 <sup>3</sup>			(1,507,809)	238,289,191	(23,407,837)	214,881,354
Unremitted earnings (losses)—end of								
year	(15,720,000)		(9,255,395)	(16,728,000)	(6,457,635)	(48,161,030)	457,925,694	214,452,899
Equity contributed and transferred		562,089,000 <sup>4</sup>	9,687,725		2,491,366	574,268,091	12,786,405	397,723,496 <sup>6</sup>
Unremitted equity—end of year <sup>5</sup>	(15,720,000)	562,089,000	432,330	(16,728,000)	(3,966,269)	526,107,061	470,712,099	612,176,395
Recorded by the Government:								
Shares and other investments	6,851,185	37,350,601	5	55,000,000	2	44,201,793	62,695,390	106,893,692
Advances						55,000,000	34,132,332	75,920,000
Total Equity	(8,868,815)	599,439,601	432,335	38,272,000	(3,966,267)	625,308,854	567,539,821	794,990,087

<sup>1</sup> This schedule should be read in conjunction with note 9 to the Consolidated Financial Statements.

<sup>2</sup> The Metro Transit Operating Company collects and remits all operating revenues to British Columbia Transit and is reimbursed by British Columbia Transit for its gross operating expenditures.

<sup>3</sup> This amount is comprised of \$242,841,000 of accumulated deficit which was consolidated with contributed surplus and \$3,044,000 of share issue costs less deferred income taxes.

<sup>4</sup> This amount does not include an extraordinary gain of \$179,200,000 resulting from the declassification of British Columbia Railway Company's historic debt.

<sup>5</sup> The net increase in unremitted equity from \$612,176,395 in 1983/84 to \$996,819,160 in 1984/85 of \$384,642,765 is comprised of the net increase in unremitted earnings of \$195,311,765 and the net increase in equity contributed and transferred of \$189,331,000. (Refer to C 9).

<sup>6</sup> These figures reflect the reclassification of (\$23,234,000) in British Columbia Harbours Board to Transfers to Government.

# **CONSOLIDATED FINANCIAL STATEMENTS** **SCHEDULE OF GUARANTEED DEBT AS AT MARCH 31, 1985**

Debt of municipalities and other local governments, Crown corporations and private enterprises explicitly guaranteed by the Province and Crown corporations under the authority of a statute as to net principal and accrued interest outstanding.

	1985		1984	
	Gross Outstanding <sup>1</sup> \$	Sinking Funds <sup>2</sup> \$	Net Outstanding \$	Net Outstanding \$
<b>Municipalities and other local governments—</b>				
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials).....	4,193,377		4,193,377	8,795,003
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854, debentures (principally serials).....	24,808,390	10,019,346		16,233,141
(3) Greater Vancouver Sewerage and Drainage District debentures (some serials).....	10,149,355	10,149,355	14,789,044	
Subtotal, municipalities and other local governments.....	39,151,122	20,168,701	18,982,421	25,028,144
<b>Health and education—</b>				
(4) Guarantees authorized pursuant to the <i>Educational Institutions Capital Finance Act</i> , sec. 9—				385,278,841
Debentures—funded <sup>1,3</sup> .....				
Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56—	9,955,185		9,955,185	
Student Aid Loans.....	15,000		15,000	
Riverview Hospital Volunteer Association.....				
(6) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9—				741,792,821
Debentures—funded <sup>1,3</sup> .....				
(7) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 91.3—				992,387,067
Debentures—funded.....				4,245,316
— unfunded.....				
Subtotal, health and education.....	9,970,185		9,970,185	2,123,704,045
<b>Economic development—</b>				
(8) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3.....	2,956,801		2,956,801	3,494,510
(9) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 8 <sup>1</sup> .....	4,847,911		4,847,911	9,083,926
(10) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10—				
Bonds and debentures—funded.....	767,564,796	767,564,796		619,442,096
Notes—unfunded.....				370,205,813
Capital leases.....	26,322,983		26,322,983	26,759,497
1st preferred shares—BC Rail Ltd.....	200,000,000		200,000,000	
(11) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 <sup>1</sup> —				
Bonds and debentures.....	78,827,073	1,802,986	77,024,087	78,423,127
Notes.....	100,702,055		100,702,055	101,228,767
Capital leases.....	94,368,552		94,368,552	60,533,101
(12) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 <sup>1</sup> —				
Bonds.....	263,463,385			
Less: held by the British Columbia Housing and Employment Development Financing Authority.....	(180,838,626)			
Notes.....	82,624,759		82,624,759	81,439,781
(13) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2.....	86,430,632		86,430,632	62,229,003
	1,046,557		1,046,557	3,807,820



# **CONSOLIDATED FINANCIAL STATEMENTS** **SCHEDULE OF GUARANTEED DEBT AS AT MARCH 31, 1985 — Continued**

	1985	1984
	Gross Outstanding <sup>1</sup>	Net Outstanding
	Sinking Funds <sup>2</sup>	Net Outstanding
	\$	\$
(14) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 <sup>1</sup> — Notes—unfunded.....	28,688,685	28,688,685
Notes—funded.....	344,900	14,870,340
(15) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56— The Terry Fox Medical Research Foundation, 272317 B.C. Ltd. and Pacific Isotopes and Pharmaceuticals Ltd.....	8,000,000	8,000,000
(16) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30. <sup>11</sup> .....	179,684,411	179,684,411
(17) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 <sup>12</sup> — Bonds and debentures.....	4,937,621	4,937,621
(18) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. <sup>1</sup> .....	1,681,873,176	912,160,494
Subtotal, economic development.....	769,712,682	1,660,914,943
Utilities —		
(19) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 <sup>1</sup> — Bonds and debentures—funded.....	9,464,998,488	8,564,842,450
Subtotal, utilities.....	9,464,998,488	8,564,842,450
Grand total, all guaranteed debt.....	11,195,992,971	9,505,955,550
Less: Amounts included above held as investments within the Consolidated Entity.....	118,516,612	67,101,967
Net total, all guaranteed debt.....	11,077,476,359	9,438,853,583
	1,638,622,776	12,075,777,790

<sup>1</sup> See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

<sup>2</sup> Gross outstanding debt at March 31, 1985 includes accrued interest of \$378.2 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1985.

Sinking funds consist of cash, investments and accrued interest. For the purposes of this schedule, investments are reported at amortized cost, with the following exceptions: For item (3), the actual sinking fund balance exceeds the gross outstanding debt and is therefore shown at an amount equal to the debt. Investments held by the British Columbia Railway Company sinking funds (item 10) are reported these investments at par, the related net outstanding debt is reported at nil.

The market value of sinking fund investments at March 31, 1985 was \$1.5 billion (1984: \$1.5 billion). However, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized. Certified investments must be held in trust until maturity.

As a result of Government financing policies \$3.1 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$1.3 billion) are redeemable by the Federal Minister of Finance, subject to six months notice and certain other restrictions.

Between the year end and August 15, 1985 there have been redemptions net of additional debt issues guaranteed by the Province of \$63 million Canadian and \$107 million U.S.

<sup>3</sup> The Health and Education Financing Authorities are now fully consolidated, and as their debt now forms part of the direct debt of the consolidated entity it has been eliminated from this listing of contingent liability. In accordance with the stated presentation of the consolidated statements, no adjustment has been made to last year's figures to reflect the effect of the accounting policy change on those totals.

**SECTION D****TRUST FUNDS****CONTENTS**

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**TRUST FUNDS****PREAMBLE**

Trust Funds as defined in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15) are comprised of money held in trust by the Government or a public officer; and pension funds, sinking funds maintained by the Government, money received for another person and money paid to the Government as a deposit to ensure the doing of any act or thing. The Government has no power of appropriation over these funds.





Province of  
British Columbia

Office of the  
Auditor General  
Province of British Columbia

8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4

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AUDITOR GENERAL'S REPORT

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the statement of financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1985, and the statement of changes in trust balances for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1985 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading 'Erma Morrison'.

ERMA MORRISON, F.C.A.  
Auditor General

*Victoria, British Columbia  
31 August 1985*

# **TRUST FUNDS** **STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1985**

Actively Managed:	Cash and Temporary Investments	Receivables	Other Investments <sup>1</sup>	Other Assets	Accounts Payable	Trust Balances 1985	Trust Balances 1984
	\$	\$	\$	\$	\$	\$	\$
Superannuation and Pension Funds							
Public Service Superannuation Fund	976,585,822	70,073,462	999,343,913	19,598,971	(2,029,356)	2,063,572,812	1,795,158,370
Municipal Superannuation Fund	788,063,958	65,785,958	1,201,973,850	20,110,910	(1,142,864)	2,074,791,412	1,782,887,646
Teachers' Pensions Fund	601,559,542	47,483,667	925,558,191	16,549,939	(603,527)	1,590,547,812	1,365,771,496
College Pension Fund	91,113,996	4,295,963	37,388,843	577,835	(65,527)	133,311,110	111,317,136
British Columbia Hydro and Power Authority Pension Fund	173,021,467	13,863,173	305,587,709	86,570	(411,829)	492,147,090	431,229,016
British Columbia Power Commission Superannuation Fund	6,718,450	588,536	21,544,921	304,318	(60,970)	29,095,255	28,219,103
BC Rail Ltd. (formerly British Columbia Railway Company) Pension Fund	49,833,312	3,506,587	69,670,561	496,734	(368,988)	123,138,206	104,792,749
Members of the Legislative Assembly Superannuation Account	2,219,093	103,379	1,101,031		(119,740)	3,303,763	3,207,456
Workers' Compensation Board Superannuation Fund	5,692,427	2,558,875	56,180,430	843,269	(26,128)	65,248,873	54,882,880
Total Superannuation and Pension Funds	2,694,808,067	208,259,200	3,618,349,449	58,568,546 <sup>2</sup>	(4,828,929)	6,575,156,333	5,677,465,852
Sinking Funds							
British Columbia Buildings Corporation	28,311,536	776,460	552,218		(8,048)	29,632,166	21,863,088
British Columbia Educational Institutions Capital Financing Authority	33,391,058	829,039	1,000,000		(8,940)	35,211,157	22,536,010
British Columbia Hydro and Power Authority	385,587,996	17,161,363	497,485,826		(79,146)	900,156,039	725,380,997
British Columbia Railway Company		16,779,505	563,285,474			580,064,979	155,548,516
British Columbia Regional Hospital Districts Financing Authority	123,109,383	5,001,111	98,730,253		(39,587)	226,801,160	197,470,835
British Columbia School Districts Capital Financing Authority	146,620,681	10,142,901	259,525,538		(60,908)	416,228,212	463,884,276
Greater Vancouver Sewerage and Drainage District	13,068,725	644,265	12,065,950		(7,339)	25,771,601	23,275,394
Province of British Columbia	8,353,319	244,900				8,598,219	
Province of British Columbia — Fiscal Agency Borrowings	2,402,083	79,887				2,481,970	
Other	9,135,147	406,235	5,352,919		(5,695)	14,888,606	10,289,932
Total Sinking Funds	749,979,928	52,065,666	1,437,998,178		(209,663)	2,239,834,109	1,620,249,048

<b>Other Managed Trust Funds</b>					
British Columbia Buildings Corporation Trust .....	5,000,957	4,234	(575)	5,004,616	5,015,599
British Columbia Development Corporation Trust .....	130,246,015	3,231,186	(25,058)	133,452,143	141,192,665
British Columbia Ferry Corporation Trust .....	19,625,457	32,717	(6,622)	19,651,552	3,995,096
British Columbia Housing and Employment Development Financing Authority Trust .....	213,691	9,843		223,534	5,999,774
British Columbia Hydro and Power Authority Trust .....	84,898,300	688,893	(9,626)	85,577,567	194,495,664
B C. Pavilion Corporation Trust .....	14,008,266	1,487,158	(5,400)	15,490,024	
British Columbia Railway Company Trust .....	18,067	1,386		19,453	2,772,397
British Columbia Regional Hospital Districts Financing Authority Trust .....		376,315		14,553,582	
British Columbia School Districts Capital Financing Authority Trust .....	(1)	3,918,609		182,106,226	67,246,415
British Columbia Transit Trust .....	15,463,005	131,405	(8,526)	15,585,884	62,346,473
Health Facilities Association of British Columbia Trust .....	2,298,903		(116,356)	2,182,547	13,202,298
Public Service Long Term Disability Plan .....	34,238,425	1,180,189	(842,299)	36,563,836	32,759,171
Crown Corporations Long Term Disability Plan .....	5,880,637	327,838	(120,808)	6,434,015	6,006,459
Travel Industry Development Subsidiary Agreement .....	61,100	3,010,638	(61,100)	3,010,638	3,729,275
University of Victoria Engineering Complex Capital Account .....	11,489,527		(363,604)	11,125,923	16,000,000
Other .....	5,742,988	135,172	(5,797)	5,872,363	7,804,121
<b>Total Other Managed Trust Funds .....</b>	<b>329,185,337</b>	<b>14,535,583</b>	<b>(1,565,771)</b>	<b>536,853,903</b>	<b>562,565,407</b>
<b>Custodial Deposits:</b>					
<b>Held Under the Jurisdiction of:</b>					
Public Trustee and Official Administrators .....	148,401,229	4,588,679	(2,938,493)	222,506,736	181,646,213
Crop Insurance Fund .....	1,183,944	1,255,823	(5,100,000)	(2,660,233)	393,253
Land Registry Assurance Fund .....	489,631	25,260		1,205,846	1,108,238
Supreme and County Court Rules (Sultor's Funds) .....	46,690,702			65,417,045	60,890,822
Workers' Compensation Board .....	1,035,106,438	44,431,162	(92,104)	1,922,725,529	1,610,940,695
Other Acts and Miscellaneous Deposits .....	28,636,596	13,816,334		42,452,930	45,673,486
<b>Total Custodial Deposits .....</b>	<b>1,260,508,540</b>	<b>908,928,165</b>	<b>(8,130,597)</b>	<b>2,251,647,853</b>	<b>1,900,652,707</b>
<b>Total Trust Funds .....</b>	<b>5,034,481,872</b>	<b>325,161,373</b>	<b>(14,734,960)</b>	<b>11,603,492,198</b>	<b>9,760,933,014</b>

<sup>1</sup> Comprised mainly of long term, fixed interest investments.

<sup>2</sup> Consist of deferred losses less gains on sale of investments.

<sup>3</sup> Comprised mainly of real property.

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



D. L. EMERSON  
Deputy Minister of Finance and Secretary of Treasury Board



D. B. MARSON  
Comptroller General



# TRUST FUNDS STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1985

Actively Managed:	Contributions and Transfers In	Investment Income	Pension Payments and Transfers Out	Administration Fees and Other	Net Change	Trust Balances 1985	Trust Balances 1984
	\$	\$	\$	\$	\$	\$	\$
Superannuation and Pension Funds							
Public Service Superannuation Fund	177,862,366	205,667,930	(113,172,673)	(1,943,181)	268,414,442	2,063,572,812	1,795,158,370
Municipal Superannuation Fund	208,246,061	197,840,505	(110,913,584)	(3,269,216)	291,903,766	2,074,791,412	1,782,887,646
Teachers' Pensions Fund	164,039,748	155,193,150	(93,103,621)	(1,352,961)	224,776,316	1,590,547,812	1,365,771,496
College Pension Fund	12,742,512	12,481,315	(3,057,886)	(171,967)	21,993,974	133,311,110	111,317,136
British Columbia Hydro and Power Authority Pension Fund	40,456,048	49,873,425	(29,078,962)	(332,437)	60,918,074	492,147,090	431,229,016
British Columbia Power Commission Superannuation Fund	33,570	2,472,145	(1,608,387)	(21,176)	876,152	29,095,255	28,219,103
BC Rail Ltd. (formerly British Columbia Railway Company) Pension Fund	9,021,102	11,897,479	(2,493,760)	(79,364)	18,345,457	123,138,206	104,792,749
Members of the Legislative Assembly Superannuation Account	416,245	329,590	(649,528)		96,307	3,303,763	3,207,456
Workers' Compensation Board Superannuation Fund	7,474,948	6,650,051	(3,759,006)		10,365,993	65,248,873	54,882,880
Total Superannuation and Pension Funds	620,292,600	642,405,590	(357,837,407)	(7,170,302)	897,690,481	6,575,156,333	5,677,465,852
Sinking Funds							
British Columbia Buildings Corporation	4,858,242	2,918,884			7,769,078	29,632,166	21,863,088
British Columbia Educational Institutions Capital Financing Authority	9,374,114	3,333,674	6,498	(39,139)	12,675,147	35,211,157	22,536,010
British Columbia Hydro and Power Authority	91,434,924	99,054,418	(15,635,154)	(79,146)	174,775,042	900,156,039	725,380,997
British Columbia Railway Company	433,406,298	58,053,734	(66,923,986)	(19,583)	424,516,463	580,064,979	155,548,516
British Columbia Regional Hospital Districts Financing Authority	24,833,530	23,865,588	(19,184,910)	(183,883)	29,330,325	226,801,160	197,470,835
British Columbia School Districts Capital Financing Authority	37,209,157	50,966,657	(135,593,141)	(238,737)	(47,656,064)	416,228,212	463,884,276
Greater Vancouver Sewerage and Drainage District	1,230,721	2,753,515	(1,452,278)	(35,751)	2,496,207	25,771,601	23,275,394
Province of British Columbia	8,194,500	403,719			8,598,219		
Province of British Columbia — Fiscal Agency							
Borrowings	2,401,920	80,050			2,481,970	2,481,970	
Other	3,185,479	1,429,005	3,540	(19,350)	4,598,674	14,888,606	10,289,932
Total Sinking Funds	616,128,885	242,859,244	(238,779,431)	(623,637)	619,585,061	2,239,834,109	1,620,249,048

Other Managed Trust Funds	Capital Receipts	Investment Income	Capital Disbursements	Other Costs and Administration	Net Change	Trust Balances 1985	Trust Balances 1984
	\$	\$	\$	\$	\$	\$	\$
British Columbia Buildings Corporation Trust .....	851,789,705	144,380	(851,944,493)	(575)	(10,983)	5,004,616	5,015,599
British Columbia Development Corporation Trust .....	179,873,211	15,091,543	(202,573,585)	(131,691)	(7,740,522)	133,452,143	141,192,665
British Columbia Ferry Corporation Trust .....	49,250,000	1,415,136	(35,002,058)	(6,622)	15,656,456	19,651,552	3,995,096
British Columbia Housing and Employment Development Financing Authority Trust .....	21,618,695	127,251	(27,522,186)		(5,776,240)	223,534	5,999,774
British Columbia Hydro and Power Authority Trust .....	1,340,251,249	24,859,849	(1,474,019,569)	(9,626)	(108,918,097)	85,577,567	194,495,664
B.C. Pavilion Corporation Trust .....	18,500,000	1,902,347	(4,906,923)	(5,400)	15,490,024	15,490,024	
British Columbia Railway Company Trust .....	1,830,769,608	180,405	(1,833,702,957)		(2,752,944)	19,453	2,772,397
British Columbia Regional Hospital Districts Financing Authority Trust .....	14,010,453	1,110,711	(567,582)		14,553,582	14,553,582	
British Columbia School Districts Capital Financing Authority Trust .....	103,234,658	20,065,249	(8,440,096)		114,859,811	182,106,226	67,246,415
British Columbia Transit Trust .....	514,008,635	6,655,286	(567,415,984)	(8,526)	(46,760,589)	15,585,884	62,346,473
Health Facilities Association of British Columbia Trust ..	3,032,443	(372,501)	(13,679,693)		(11,019,751)	2,182,547	13,202,298
Public Service Long Term Disability Plan .....	9,516,384	3,804,666	(8,553,963)	(962,422)	3,804,665	36,563,836	32,759,171
Crown Corporations Long Term Disability Plan .....	1,030,719	716,110	(1,198,314)	(120,959)	427,556	6,434,015	6,006,459
Travel Industry Development Subsidiary Agreement .....	347,000	217,765	(298,653)	(984,749)	(718,637)	3,010,638	3,729,275
University of Victoria Engineering Complex Capital Account .....			(4,874,077)		(4,874,077)	11,125,923	16,000,000
Other .....	1,254,656,172	1,644,769	(1,258,217,784)	(14,915)	(1,931,758)	5,872,363	7,804,121
Total Other Managed Trust Funds .....	6,191,888,932	77,562,966	(6,292,917,917)	(2,245,485)	(25,711,504)	536,853,903	562,565,407

The accompanying notes and supplementary schedule are an integral part of these financial statements.

## NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

### 1. Significant Accounting Policies

#### A. REPORTING ENTITY

Trust Funds include amounts held and administered in trust; the Government has no power of appropriation over these funds. Two types of funds exist: actively managed funds and custodial deposits. The actively managed funds require the Minister of Finance to perform at least one of the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous functions related to the funds. The Minister's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes.

Actively managed funds include superannuation and pension funds, sinking funds and other managed trust funds. Custodial deposits include: funds held by the Public Trustee and Official Administrators, funds held under the Supreme and County Court Rules, funds held for the Workers' Compensation Board, funds held under other Acts and Miscellaneous Deposits. Each is more fully described below.

##### (a) *Superannuation and Pension Funds*

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

*Pension (Public Service) Act*

*Pension (Municipal) Act*

*Pension (Teachers) Act*

*Pension (College) Act*

*Legislative Assembly Allowances and Pension Act*

British Columbia Hydro and Power Authority Pension Fund Regulations

British Columbia Power Commission Superannuation Fund Regulations

BC Rail Ltd. Pension Fund Plan (formerly British Columbia Railway Company Pension Fund Rules and Regulations)

Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

##### (b) *Sinking Funds*

The Minister of Finance holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. The Minister also establishes sinking funds for the Province's borrowings under the provisions of the *Financial Administration Act* (S.B.C. 1981, chap. 15). Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

##### (c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

##### (d) *Custodial Deposits*

###### (i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

###### (ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Minister of Finance records and reports the

## NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

#### A. REPORTING ENTITY—Continued

financial transactions in each area of these suitors' funds according to the instructions given by the courts.

##### (iii) Workers' Compensation Board

The Minister of Finance acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Minister is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

##### (iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Minister of Finance to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Minister's function is only of a custodial nature, one in which the assets are held in safekeeping and the accounting records maintained.

#### B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

(a) Temporary investments include deposits with chartered banks and other approved institutions. They are carried at cost of acquisition.

##### (b) *Superannuation and Pension Funds*

(i) These financial statements show only the position of the funds as at March 31, 1985 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation and pension plans.

(ii) The long-term investments are carried at cost of acquisition adjusted as follows:

- premiums and discounts on single maturity bonds are amortized on a straight line basis over the terms of the bonds,
- premiums and discounts on serial bonds are recognized as income when redemptions occur,
- shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value,
- gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds sold or twenty years. The amortization is included in income from investments.

##### (c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

##### (d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value at the commencement date of the trusteeship, or are at a nominal value.

##### (e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

##### (f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

**NOTES TO TRUST FUNDS FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued**

**1. Significant Accounting Policies—Continued**

**B. BASIS OF ACCOUNTING—Continued**

*(g) Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise.

A change in accounting policy approved by Treasury Board in August 1985 and applied to both the combined and consolidated financial statements has not yet been implemented in these statements due to the necessity of providing prior notice to the entities on whose behalf funds are held. The change, relating to the manner of reporting unrealized foreign currency gains and losses, will be effected in the 1985/86 fiscal year.

**2. Comparatives**

Certain of the comparative figures for the year ended March 31, 1984 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.



**TRUST FUNDS**  
**SCHEDULE OF INVESTMENT PORTFOLIO**  
**PURSUANT TO SECTION 36 (8) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981**  
**AS AT MARCH 31, 1985**

	1985			1984
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada .....	1,969,860,334	1,079,788,580	3,049,648,914	2,475,764,330
Obligations of or guaranteed by a Province .....	439,071,200	4,835,162,341	5,274,233,541	4,268,306,035
Obligations of or guaranteed by a savings institution .....	2,410,065,599	51,745,084	2,461,810,683	2,284,307,767
Securities issued by the Municipal Finance Authority of British Columbia .....		129,259,377	129,259,377	141,849,876
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province .....	7,266,429		7,266,429	
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province .....		17,788,330	17,788,330	16,440,706
<b>Total .....</b>	<b>4,826,263,562</b>	<b>6,113,743,712</b>	<b>10,940,007,274</b>	<b>9,186,668,714<sup>1</sup></b>
Held as follows:				
Superannuation and pension funds .....	2,695,037,497	3,618,349,449	6,313,386,946	5,461,636,190 <sup>1</sup>
Sinking funds .....	746,771,792	1,437,998,178	2,184,769,970	1,578,240,310
Other managed trust funds .....	330,702,769	194,698,754	525,401,523	549,670,058
Custodial deposits .....	1,053,751,504	862,697,331	1,916,448,835	1,597,122,156
<b>Total .....</b>	<b>4,826,263,562</b>	<b>6,113,743,712</b>	<b>10,940,007,274</b>	<b>9,186,668,714</b>
Reconciliation with Statement of Financial Position—				
Total Trust Funds cash and investments .....	5,034,481,872	6,159,974,546	11,194,456,418	9,452,102,170
Cash and other investments held as follows:				
Superannuation and pension funds .....	229,430		229,430	(14,861,948)
Sinking funds .....	(3,208,136)		(3,208,136)	(3,155,933)
Other managed trust funds .....	1,517,432		1,517,432	8,257,815
Custodial deposits .....	(206,757,036)	(46,230,834)	(252,987,870)	(255,673,390)
<b>Total .....</b>	<b>4,826,263,562</b>	<b>6,113,743,712</b>	<b>10,940,007,274</b>	<b>9,186,668,714</b>

<sup>1</sup> In 1984 deferred gains and losses, totalling \$18,296,582, on sale of investments were included in this schedule. 1985 deferred gains and losses are treated as Other Assets, and are therefore not included in this schedule.





## SECTION E

**DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,  
STATUTORY APPROPRIATIONS AND SPECIAL  
FUND TRANSACTIONS**

**for the fiscal year ended March 31, 1985**

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## EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations.

## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

### Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Allowances — MLAs* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures.

### Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data Processing* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising, Publications and Statutory Notices* — includes all costs associated with advertising, publications and special notices required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

### Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photo-copiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

### Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Funds* — includes payments from the General Fund to Special Funds. Major transfers include the Farm Income Assurance and Revenue Sharing Special Funds.

### Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

### Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
1	Legislation.....	7,616,302		7,616,302	7,609,049
		<u>7,616,302</u>	<u></u>	<u>7,616,302</u>	<u>7,609,049</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

*Description*

This vote provides for the operation of the Legislative Assembly and its committees including indemnities and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,828,000	Members of the Legislative Assembly — Compensation .....	3,986,308
70,000	Members' Dining Room .....	62,953
40,000	Legislative Committees .....	73,245
68,000	Inter-Parliamentary Relations .....	71,585
59,146	Legislative Procedure Review .....	67,919
275,000	Legislative Documents .....	124,490
1,232,673	Legislative Caucuses .....	1,525,792
257,594	Clerk of the House .....	233,408
500,464	Sergeant-at-Arms .....	431,296
832,161	Hansard .....	674,552
384,288	Office of the Speaker .....	286,797
68,976	Legislative Internship Program .....	70,704
<u>7,616,302</u>	Total of vote .....	<u>7,609,049</u>
	Group account classification	
	Salaries and benefits .....	4,202,167
	Operating costs .....	877,203
	Asset acquisitions .....	273,651
	Grants and contributions .....	62,581
	Other expenditures .....	<u>2,193,447</u>
		<u>7,609,049</u>

## AUDITOR GENERAL

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
2	Auditor General .....	3,488,068			
	Supplement — Special Warrant				
	No. 10 .....		32,000	3,520,068	3,480,631
		<u>3,488,068</u>	<u>32,000</u>	<u>3,520,068</u>	<u>3,480,631</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

## Vote 2

## AUDITOR GENERAL

*Description*

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Audit Foundation. Costs incurred for the audits of certain public bodies and for special conferences and meetings are recovered.

Appropriations		Actual Expenditures
<u>3,520,068</u>	Total of vote .....	<u>3,480,631</u>
3,488,068	Estimated	
<u>32,000</u>	Special Warrant No. 10	
<u>3,520,068</u>		
Group account classification		
Salaries and benefits .....		2,901,169
Operating costs .....		732,513
Asset acquisitions .....		25,678
Grants and contributions .....		<u>5,000</u>
		3,664,360
Recoveries		
Other ministries .....	19,095	
Other .....	<u>164,634</u>	
		<u>183,729</u>
		<u>3,480,631</u>

OFFICE OF THE OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
3	Office of the Ombudsman.....	1,938,020			
	Supplement — Special Warrant				
	No. 11 .....		66,000	2,004,020	2,000,753
		<u>1,938,020</u>	<u>66,000</u>	<u>2,004,020</u>	<u>2,000,753</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OFFICE OF THE OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the costs of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*. Costs incurred for special conferences and meetings are recovered.

Appropriations		Actual Expenditures
<u>2,004,020</u>	Total of vote .....	<u>2,000,753</u>
1,938,020	Estimated	
<u>66,000</u>	Special Warrant No. 11	
<u>2,004,020</u>		
Group account classification		
	Salaries and benefits .....	1,166,748
	Operating costs .....	773,610
	Asset acquisitions .....	<u>60,395</u>
		<u>2,000,753</u>

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Premier's Office .....	697,886		697,886	695,659
		697,886		697,886	695,659

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

PREMIER'S OFFICE

Description

This vote provides for the operation of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>697,886</u>	Total of vote .....	<u>695,659</u>
Group account classification		
Salaries and benefits .....		547,677
Operating costs .....		134,805
Asset acquisitions .....		<u>13,177</u>
		<u>695,659</u>

## MINISTRY OF AGRICULTURE AND FOOD

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office .....	190,978		190,978	172,391
6	Ministry Operations .....	73,117,362		73,117,362	65,846,792
7	Milk Board .....	246,719		246,719	246,699
8	Provincial Agricultural Land Commis- sion .....	824,463		824,463	782,316
	Statutory— <i>Cattle Horn Act</i> (R. S. B. C. 1979, chap. 44, sec. 7) — Livestock Improvement .....		42,646	42,646	42,646
		74,379,522	42,646	74,422,168	67,090,844
	Special Accounts—				
	<i>Livestock Protection Act</i> (R. S. B. C. 1979, chap. 245, sec. 14) .....	15,000		15,000	9,401
	<i>Farm Product Industry Act</i> (R. S. B. C. 1979, chap. 124, sec. 16) .....	500,000		500,000	215,062
		74,894,522	42,646	74,937,168	67,315,307



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Agriculture and Food, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>190,978</u>	Total of vote .....	<u>172,391</u>
Group account classification		
Salaries and benefits .....		167,361
Operating costs .....		<u>5,030</u>
		<u>172,391</u>

## Vote 6

## MINISTRY OPERATIONS

*Description*

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural community, financial assistance programs to farmers and marketing and economic programs including:

- (a) *Deputy Minister's Office*—This sub-vote provides for the executive direction of the ministry and economic information and analysis to facilitate viable agricultural development in the province. Included are grants to universities in support of agricultural research, operating grants to agricultural organizations and grant aid to developing countries.
- (b) *Management Services*—This sub-vote provides for administrative support services for the ministry including financial, personnel and data processing management, as well as administrative support and other services to the ministry's operating programs. The ministry's building occupancy costs are provided for and administered through this sub-vote.
- (c) *Field Operations, Specialist and Regulatory Services*—This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:
  - (i) *Extension Services*—provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days, and for technical information dissemination to producers.
  - (ii) *Laboratories*—provides for veterinary, dairy, soil, feed, and tissue testing laboratories.
  - (iii) *Inspection*—provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection and crop inspection.
  - (iv) *Licensing*—provides for the licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations, and brand certificates.
  - (v) *Applied Research/Demonstration*—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research.
  - (vi) *Property Management*—provides for the administration of lease properties and Crown properties.
  - (vii) *Grants*—provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act* and operating grants to livestock associations, 4-H clubs and veterinary services.

Recoveries are received from the sale of farm produce and fees for services to farmers, producers and processors. There will be no funding or recoveries for ministry farms in 1984/85 due to closure of the farms during 1983/84.

- (d) *Financial Assistance Programs*—This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Special Fund and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited directly to the Consolidated Revenue Fund and is not credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance program, including grants to producers under the *Agricultural Credit Act* for interest subsidies. This program ensures the availability of credit resources for producers and agricultural enterprises throughout the province. The federal/provincial shared-cost Agriculture and Rural Development Subsidiary Agreement (ARDSA) is also provided for, including grants to municipalities and regional districts for irrigation, drainage and dyking and grants for other projects to expand the agricultural capability of the province. The information services program of the ministry is also provided for.

Appropriations	Classification by sub-vote	Actual Expenditures
1,556,647	Deputy Minister's Office .....	1,541,454
6,065,139	Management Services .....	5,892,605
15,485,705	Field Operations, Specialist and Regulatory Services (net of recoveries) .....	14,560,624
50,009,871	Financial Assistance Programs .....	43,852,109
<u>73,117,362</u>	Total of vote .....	<u>65,846,792</u>
	Group account classification	
	Salaries and benefits .....	15,478,649
	Operating costs .....	8,090,287
	Asset acquisitions .....	938,414
	Grants and contributions .....	11,353,968
	Transfer to Farm Income Assurance Fund .....	26,272,675
	Other expenditures .....	3,865,615
		<u>65,999,608</u>
	Recoveries	
	Range seeder .....	130,005
	Other .....	<u>22,811</u>
		152,816
		<u>65,846,792</u>

Vote 7

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
<u>246,719</u>	Total of vote .....	<u>246,699</u>
Group account classification		
Salaries and benefits .....	188,689	
Operating costs .....	<u>58,010</u>	
	246,699	<u></u>

Vote 8

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
744,463	Classification by sub-vote	
80,000	Administration .....	782,316
<u>824,463</u>	Commissioners.....	<u>0</u>
	Total of vote .....	<u>782,316</u>
Group account classification		
Salaries and benefits .....	604,607	
Operating costs .....	153,899	
Asset acquisitions .....	5,664	
Grants and contributions.....	<u>18,146</u>	
	782,316	<u></u>

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures
<u>42,646</u>	Livestock Improvement .....	<u>42,646</u>
Group account classification		
Grants and contributions.....	<u>42,646</u>	

**Special Account**

*LIVESTOCK PROTECTION ACT* (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations		Actual Expenditures
<u>15,000</u>	Total expenditure.....	<u>9,401</u>
Group account classification		
Operating costs .....	2,545	
Grants and contributions.....	<u>6,856</u>	
	<u>9,401</u>	

**Special Account**

*FARM PRODUCT INDUSTRY ACT* (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations		Actual Expenditures
<u>500,000</u>	Total expenditure.....	<u>215,062</u>
Group account classification		
Grants and contributions.....	165,062	
Other expenditure.....	<u>50,000</u>	
	<u>215,062</u>	



## MINISTRY OF ATTORNEY GENERAL

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
9	Minister's Office .....	200,506		200,506	188,428
10	Ministry Operations .....	224,410,418			
	Supplement — Special Warrant				
	No. 12 .....		6,400,000		
	Statutory—				
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 13) .....		13,376,100		
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(631,486)		
	<i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)) .....		2,655,824	246,210,856	246,210,856
11	Judiciary .....	12,996,553		12,996,553	12,963,298
12	Corrections .....	106,580,344			
	Statutory — <i>Financial Administra-</i> <i>tion Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		89,509	106,669,853	106,669,853
	Statutory—				
	<i>Indian Cut-off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5) — Chemainus and Beecher Bay .....		127,700	127,700	127,700
	<i>Young Offenders (British Columbia)</i> <i>Act</i> (S.B.C. 1984, chap. 30, sec. 24) .....		3,669,000	3,669,000	3,669,000
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries—Coordi- nated Law Enforcement Unit .....				
		344,187,821	25,686,647	369,874,468	369,829,135
	Special Account — <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274) .....		20,927	20,927	20,927
		<u>344,187,821</u>	<u>25,707,574</u>	<u>369,895,395</u>	<u>369,850,062</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 9

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>200,506</u>	Total of vote .....	<u>188,428</u>
Group account classification		
Salaries and benefits .....	161,989	
Operating costs .....	15,524	
Asset acquisitions .....	<u>10,915</u>	
	<u>188,428</u>	



## Vote 10

## MINISTRY OPERATIONS

*Description*

This vote provides for the management direction of the ministry and the operation of ministry programs, including:

- (a) *Administration and Support Services*—This sub-vote provides for ministry management, policy development and administrative support services. Contributions are provided to the Justice Institute of British Columbia for administration and overhead costs and to the Law Library Foundation. Grants are provided to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which shares the cost of the Native Courtworker and Counselling Association.
- (b) *Police Services*—This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the British Columbia Police Commission, for the Coordinated Law Enforcement Unit and for the Security Programs Branch. Contributions are provided to the Royal Canadian Mounted Police for provincial policing and to the Justice Institute for police training. Grants are provided to the Canadian Association of Chiefs of Police.
- (c) *Court Services*—This sub-vote provides for the administration and operation of the courts. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers.
- (d) *Legal Services to Government*—This sub-vote provides for legal services to the province of British Columbia and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and orders-in-council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.
- (e) *Criminal Justice*—This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.
- (f) *Statutory Services, Boards and Commissions*—This sub-vote provides for various statutory services, boards and commissions which are under the jurisdiction of the Attorney General including: the operations of the Coroners Service, the Public Trustee, the Office of the Fire Commissioner, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Office, the Order-in-Council Patient's Review Board, and the British Columbia Parole Board, a contribution to the Legal Services Society, and grant payments under the provisions of the *Criminal Injury Compensation Act*. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation and the British Columbia Racing Commission's costs are fully recovered from the Horse Racing Improvement Fund.
- (g) *Crown Proceeding Act*—This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services to Government.

Appropriations	Classification by sub-vote	Actual Expenditures
11,586,843	Administration and Support Services (net of recoveries) .....	11,537,329
77,595,501	Police Services .....	75,249,967
	—Administration .....	2,723,154
2,621,522	—Provincial Policing .....	68,458,283
70,961,652	—British Columbia Police Commission .....	270,212
278,352	—Coordinated Law Enforcement Unit .....	3,124,257
3,034,173	—Community Policing .....	256,557
41,431,327	—Security Programs .....	417,504
259,478	Court Services (net of recoveries) .....	76,863,485
440,324	Legal Services to Government .....	8,861,014
76,234,800	Criminal Justice .....	17,761,958
8,701,165	Statutory Services, Boards and Commissions (net of recoveries) .....	42,154,053
15,860,120	<i>Crown Proceeding Act</i> .....	14,801,100
41,431,327	Less transfers to Vote 78 — Contingencies .....	(1,018,050)
14,801,100	Total of vote .....	246,210,856
<u>246,210,856</u>		
224,410,418	Estimated	
6,400,000	Special Warrant No. 12	
13,376,100	Statutory — <i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 13)	
(631,486)	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
2,655,824	Statutory — <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5))	
<u>246,210,856</u>		

## Vote 10 — Continued

Group account classification	
Salaries and benefits .....	67,488,571
Operating costs .....	70,641,908
Asset acquisitions .....	3,112,948
Grants and contributions .....	91,657,597
Other expenditures .....	14,977,945
	<u>247,878,969</u>
Recoveries	
Federal government .....	632,194
B.C. Racing Commission .....	745,654
Law Reform Commission .....	172,609
Other .....	<u>117,656</u>
	<u>1,668,113</u>
	<u><u>246,210,886</u></u>

## Vote 11

## JUDICIARY

## Description

This vote provides for the cost of administrative and support services for the judiciary including:

- (a) *Superior and County Judiciary*—This sub-vote provides for administrative and support services for the Superior Courts (Court of Appeal, Supreme Court and the County Court) located throughout the province.
- (b) *Provincial Judiciary*—This sub-vote provides for the administrative and support services necessary for the adjudication of the law in the Provincial Court of British Columbia including criminal trials, Small Claims and Family Court Services and for Justice of the Peace Services. A grant is provided for the Association of Provincial Court Judges to cover administrative costs.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,277,270	Superior and County Judiciary .....	2,319,806
<u>10,719,283</u>	Provincial Judiciary .....	<u>10,643,492</u>
<u>12,996,553</u>	Total of vote .....	<u><u>12,963,298</u></u>
	Group account classification	
	Salaries and benefits .....	11,864,317
	Operating costs .....	921,578
	Asset acquisitions .....	163,903
	Grants and contributions .....	<u>13,500</u>
		<u>12,963,298</u>

## Vote 12

## CORRECTIONS

*Description*

This vote provides for ministry corrections programs including:

- (a) *Adult Correctional Centres*—This sub-vote provides for the incarceration of remanded and sentenced adult male and female inmates in accordance with orders of the court. Contributions are provided to agencies and societies for the provision of correctional services related to health, education, training and work programs. Recoveries are received from the federal government for shareable costs identified in existing agreements dealing with parole suspension and exchange of inmates.
- (b) *Youth Containment Centres*—This sub-vote provides for the containment of juvenile males and females in secure and camp facilities. Contributions are provided to funded agencies and societies for the provision of correctional services related to health, education, social and recreational programs. Recoveries are received from the federal government for shareable expenditures for youth containment.
- (c) *Probation, Family and Community Services*—This sub-vote provides for pre-court enquiries and diversion programs without formal court intervention, preparation of reports for the courts including pre-sentence reports and custody and access reports, supervision of adults and juveniles on probation, bail or conditional release from correctional or containment facilities, and assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation. Contributions are provided to agencies and societies for the provision of attendance programs, impaired drivers programs and community work service programs for juveniles and adults.
- (d) *Management Services*—This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Association for the Prevention of Crime.
- (e) *Inspection and Standards*—This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, and for the investigation of matters related to the administration of the *Corrections Act*.
- (f) *Building Occupancy*—This sub-vote provides for the rental and maintenance of correctional facilities, buildings and office accommodation.

Appropriations		Actual Expenditures
	Classification by sub-vote	
53,113,313	Adult Correctional Centres (net of recoveries).....	53,775,343
5,070,244	Youth Containment Centres (net of recoveries).....	4,689,863
23,955,567	Probation, Family and Community Services.....	23,253,736
4,876,737	Management Services.....	5,316,219
333,436	Inspection and Standards.....	314,136
19,320,556	Building Occupancy.....	19,320,556
<u>106,669,853</u>	Total of vote .....	<u>106,669,853</u>
106,580,344	Estimated	
89,509	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>106,669,853</u>		
	Group account classification	
	Salaries and benefits .....	64,855,974
	Operating costs .....	27,016,432
	Asset acquisitions .....	2,039,617
	Grants and contributions.....	16,240,283
	Other expenditures .....	69,179
		<u>110,221,485</u>
	Recoveries	
	Federal government .....	<u>3,551,632</u>
		<u>106,669,853</u>

**Statutory**

*INDIAN CUT-OFF LANDS DISPUTES ACT* (S.B.C. 1982, chap. 50, sec. 5)

Appropriations		Actual Expenditures
	Classification	
124,200	Chemainus .....	124,200
3,500	Beecher Bay .....	3,500
<u>127,700</u>	Total expenditure.....	<u>127,700</u>
	Group account classification	
	Other expenditures .....	<u>127,700</u>

**Statutory**

*YOUNG OFFENDERS (BRITISH COLUMBIA) ACT* (S.B.C. 1984, chap. 30, sec. 24)

Appropriations		Actual Expenditures
<u>3,669,000</u>	Total expenditure.....	<u>3,669,000</u>
	Group account classification	
	Salaries and benefits .....	296,120
	Operating costs .....	2,157,389
	Asset acquisitions .....	215,690
	Grants and contributions.....	999,333
	Other expenditures .....	468
		<u>3,669,000</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Coordinated Law Enforcement Unit.....	<u>0</u>
	Group account classification	
	Salaries and benefits .....	57,118
	Less recoveries .....	57,118
		<u>0</u>

**Special Account**

*LAND TITLE ACT* (R. S. B. C. 1979, chap. 219, sec. 274)

Appropriations		Actual Expenditures
<u>20,927</u>	Total expenditure.....	<u>20,927</u>
	Group account classification	
	Other expenditures .....	<u>20,927</u>

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
13	Minister's Office .....	200,449			
	Supplement — Special Warrant				
	No. 13 .....		12,000	212,449	205,776
14	Ministry Operations .....	18,833,909			
	Statutory — <i>Residential Tenancy Act</i>				
	(S.B.C. 1984, chap. 15, sec. 55) .		1,139,377	19,973,286	19,404,529
		<u>19,034,358</u>	<u>1,151,377</u>	<u>20,185,735</u>	<u>19,610,305</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 13

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>212,449</u>	Total of vote .....	<u>205,776</u>
200,449	Estimated	
<u>12,000</u>	Special Warrant No. 13	
<u>212,449</u>		
Group account classification		
	Salaries and benefits .....	186,021
	Operating costs .....	16,934
	Asset acquisitions .....	<u>2,821</u>
		<u>205,776</u>

## Vote 14

## MINISTRY OPERATIONS

## Description

This vote provides for the general operations of the ministry including:

- (a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry.
- (b) *Consumer Affairs*—This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates certain aspects of cemeteries, motor dealers and travel firms, assists over-committed debtors through counselling and debt pooling arrangements and investigates trade violations involving consumer loss. This sub-vote also provides for consumer education concerning rights and obligations and for information and advice to the business community. Research and advice is also provided on a wide variety of commercial matters related to consumers. Grants were provided in 1983/84 to consumer related groups.
- (c) *Corporate Affairs*—This sub-vote provides a legal framework for the marketplace, including licensing and registration of individuals, regulation of the instruments and documents used by institutions to communicate and conduct their business and administration of the Mobile Home Registry. The Superintendent of Credit Unions, Cooperatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records through the central registry mechanic liens and liens against motor vehicles and personal chattels and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.
- (d) *Rentalsman*—This sub-vote provides for the administration of the *Residential Tenancy Act* which governs the relationship between landlords and tenants who rent residential premises.
- (e) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,013,070	Executive and Administration .....	2,651,439
2,243,359	Consumer Affairs .....	2,403,920
10,532,689	Corporate Affairs .....	9,907,786
2,144,159	Rentalsman .....	2,518,117
2,040,009	Liquor Control and Licensing .....	1,923,267
<u>19,973,286</u>	Total of vote .....	<u>19,404,529</u>
18,833,909	Estimated	
1,139,377	Statutory — <i>Residential Tenancy Act</i> (S.B.C. 1984, chap. 15, sec. 55)	
<u>19,973,286</u>		
	Group account classification	
	Salaries and benefits .....	13,045,752
	Operating costs .....	5,687,064
	Asset acquisitions .....	671,713
		<u>19,404,529</u>





## MINISTRY OF EDUCATION

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
15	Minister's Office .....	186,000		186,000	173,068
16	Management Operations and Educa- tional Finance .....	24,148,535			
	Statutory — <i>Financial Administra- tion Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		721,611	24,870,146	24,859,793
17	Public Schools Education .....	999,534,707			
	Supplement — Special Warrant No. 14 .....		9,000,000		
	Statutory — <i>Financial Administra- tion Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		8,079,239		
	Statutory — <i>Financial Administra- tion Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		22,794,198	1,039,408,144	1,039,408,144
18	Post-Secondary Colleges and Institutes	308,659,687		308,659,687	308,508,983
19	Independent Schools .....	23,355,960		23,355,960	23,355,958
	Statutory — <i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6)) .....		1,261,230	1,261,230	1,261,230
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on property tax refunds .....		4,040	4,040	4,040
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries — Canadian Official Languages Programs — Status Indian Children Educa- tion — Department of National De- fence Children Education Financing Transactions — Rural Resi- dential School Property Tax .....				
		<u>1,355,884,889</u>	<u>41,860,318</u>	<u>1,397,745,207</u>	<u>1,397,571,216</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 15

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>186,000</u>	Total of vote .....	<u>173,068</u>
Group account classification		
Salaries and benefits .....		164,409
Operating costs .....		6,778
Asset acquisitions .....		<u>1,881</u>
		<u>173,068</u>

## Vote 16

## MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

*Description*

This vote provides for the overall policy development for the ministry, as well as administrative and support services to the ministry's operating programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development and membership in, and services to, several national and inter-provincial organizations. Major programs and activities include:

- (a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to colleges, institutes and school districts. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes, financial management services, information systems development and printing coordination.
- (b) *Research and Development*—This sub-vote provides for grants to partially support provincially-oriented educational societies which supplement the educational programs of school districts, colleges and institutes. This sub-vote also provides for projects to develop and enhance the provincial educational system and for management systems improvements on behalf of the ministry and field agencies.
- (c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada). A fully recoverable provincial contribution is also provided for under a contract with the federal government to assist the Canadian International Development Agency training project in Indonesia.
- (d) *Management Operations*—This sub-vote provides for the coordination and development of policies, legislation and computer systems as well as personnel management and school district conciliation and arbitration processes. This sub-vote also provides for project management expertise, ministry office space, curriculum support activities, textbooks and media materials. In addition, this sub-vote provides for liaison with some Crown corporations and central agencies of government. Recoveries are received from the sale of supplementary textbooks and media materials to school districts.
- (e) *Educational Finance*—This sub-vote provides for ministry supervision of major financial systems including five-year operating and capital forecasts, annual capital and operating budgets, expenditure and financial management, and schools and post-secondary institution capital and financial management. Funds are also provided for research into the financial implications of proposed changes in policy, legislation and management processes. In addition, funds are provided for the internal financial operations of the ministry.

Appropriations		Actual Expenditures
	Classification by sub-vote	
946,138	Deputy Minister's Office .....	855,822
1,186,345	Research and Development .....	1,169,364
122,160	National and Inter-Provincial Activities (net of recoveries) .....	120,326
21,296,394	Management Operations (net of recoveries) .....	21,577,958
1,319,109	Educational Finance .....	1,136,323
<u>24,870,146</u>	Total of vote .....	<u>24,859,793</u>
24,148,535	Estimated	
721,611	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>24,870,146</u>		
	Group account classification	
	Salaries and benefits .....	4,355,418
	Operating costs .....	19,596,225
	Asset acquisitions .....	1,842,611
	Grants and contributions .....	1,178,393
	Other expenditures .....	3,514
		<u>26,976,161</u>
	Recoveries	
	Federal government .....	1,250,853
	Publication services .....	856,887
	Other .....	8,628
		<u>2,116,368</u>
		<u>24,859,793</u>

Vote 17

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development, management and funding of the public schools system through the operations of the ministry, the financial support of school districts and provincial assistance to homeowners for school taxation. Major programs and activities include:

- (a) *Schools Programs*—This sub-vote provides funds to ensure the quality of public schools programs by assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment and developing major supplementary programs such as career development and micro-computer applications. This sub-vote also provides for correspondence education for any British Columbia student unable to take the regular school program, administration of provincial final examinations and Grade 12 scholarship examinations, and promotion of adult educational upgrading by offering a secondary school completion program. It also ensures availability of curriculum resources to all districts through a curriculum resource centre, assists program implementation and promotes development and implementation of modern language and multi-cultural programs in schools. Recoveries are received from students enrolled in correspondence courses and from fees for school final transcripts and General Equivalent Diploma tests. Grants are provided for Grade 12 scholarships.
- (b) *Field Services*—This sub-vote provides for major financial support service and policy liaison between the ministry and school districts, and assurance that senior school district officials are fulfilling their responsibilities as set out by provincial statutes and government policies. This sub-vote also provides for assessment and improvement of school district management systems, for leadership training for senior school district officials, for review of Teacher Assessment Reports and for implementation of ministry management information systems in school districts.
- (c) *Special Education*—This sub-vote provides for policy development and administration of the school districts' operating expenditures for special education programs in the public school system. This sub-vote also provides for the evaluation and assessment of existing and proposed special education programs and services to students with various learning disabilities, both in and outside the school system. In addition, this sub-vote provides for assistance to school district personnel in organizing and evaluating special education programs, in developing new and improved methods in meeting the needs of exceptional children, in operating the Jericho Hill School and a Resource Centre for the Visually Impaired, and in improving educational opportunities for Native Indian students. Contributions are provided for the support of hearing-impaired students and other special education services. Recoveries are received from the Jericho Hill cafeteria for services provided to the Justice Institute.
- (d) *Teachers Services and Research*—This sub-vote provides for the evaluation of applications for teacher certificates, for certification and decertification and for administration of teacher appeal processes and exchange programs. This sub-vote also provides for a knowledge/information base in selected areas, for background and interpretive studies for ministry operations, for liaison with various external groups involved in educational research and for assistance with the application of research findings to the provincial schools system.
- (e) *Schools Facilities*—This sub-vote provides for the development and management of the school districts' capital expenditure program, for facilities and equipment, and for physical facilities planning, development and standards for schools.
- (f) *Contributions to School Districts*—This sub-vote provides for the provincial share of local school district operating budgets, capital debt servicing, and contracted programs such as those for severely handicapped children in containment centres. This sub-vote also provides for provincial contributions, on behalf of school districts, for fees and insurance premiums related to school fire protection and for provincially established education services in school districts.
- (g) *Grants to Reduce Local School Taxes*—This sub-vote provides for grants to homeowners to reduce school taxes.
- (h) *Teachers' Pension Fund*—This sub-vote provides for a provincial contribution, on behalf of all school districts, to cover the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.
- (i) *Contributions and Recoveries re Non-residential School Property Tax*—These sub-votes provide for contributions to school districts from school property tax revenue collected by the province from non-residential property.

Appropriations	Classification by sub-vote	Actual Expenditures
8,879,639	Schools Programs (net of recoveries) .....	8,379,637
841,956	Field Services (net of recoveries) .....	1,073,827
5,342,388	Special Education (net of recoveries) .....	4,663,439
489,956	Teachers Services and Research .....	357,489
489,722	Schools Facilities .....	734,447
641,998,269	Contributions to School Districts .....	642,627,249
268,000,000	Grants to Reduce Local School Taxes .....	268,091,655
105,500,000	Teachers' Pension Fund .....	105,614,187
662,657,741	Contributions re Non-residential School Property Tax .....	662,657,741
(654,791,527)	Recoveries re Non-residential School Property Tax .....	(654,791,527)
<u>1,039,408,144</u>	Total of vote .....	<u>1,039,408,144</u>

## Vote 17 — Continued

999,534,707	Estimated	
9,000,000	Special Warrant No. 14	
8,079,239	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
22,794,198	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>1,039,408,144</u>		
Group account classification		
Salaries and benefits .....		7,200,449
Operating costs .....		6,217,966
Asset acquisitions .....		453,449
Grants and contributions .....		<u>1,680,760,772</u>
		1,694,632,636
Recoveries		
Grants non-residential school property tax .....	654,791,527	
Correspondence education .....	310,048	
Other .....	<u>122,917</u>	
		<u>655,224,492</u>
		<u>1,039,408,144</u>

## Vote 18

## POST-SECONDARY COLLEGES AND INSTITUTES

*Description*

This vote provides for the ministry's management of the provincial colleges and institutes system and for the provincial operating and capital contributions required to operate these agencies. It also provides for other post-secondary programs operated through consortia and other educational agencies. Major programs and activities include:

- (a) *Post-Secondary Management* — This sub-vote provides for the supervision and operation of college and institute management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, federal-provincial cost-shared programs and training programs in industry. This sub-vote also provides for the administration and distribution of financial assistance to students through the Canada and provincial Student Loan Programs, and for the coordination of program development and delivery including long-range planning in conjunction with other ministries and government agencies. This sub-vote further provides for the coordination of expenditures by school districts and colleges for continuing and vocational education, and other programs as required. It also provides for physical facility planning and development for colleges and other post-secondary institutions.
- (b) *Operating Contributions — Colleges and Institutes* — This sub-vote provides for operating and cash capital contributions to colleges, provincial institutes, educational agencies and for programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive. This sub-vote also provides provincial contributions for the purchase of capital equipment and furnishings. Recoveries are received from the Ministry of Labour for apprenticeship training and from the federal government for skills growth programs.
- (c) *Administrative Support Contributions* — This sub-vote provides for contributions to colleges and other educational agencies for continuing and adult education and for related programs. This includes a contribution to the Knowledge Network of the West Communications Authority. Library services for colleges are also provided for through a consortium.
- (d) *Capital Debt Servicing Contributions* — This sub-vote provides provincial contributions for the payment of interest and sinking fund charges for all capital construction projects and equipment purchases for colleges and institutes. Recoveries are received from the Ministry of Labour for apprenticeship training and from the federal government for skills growth programs.
- (e) *Student Financial Aid* — This sub-vote provides financial assistance to college, institute and university students. In 1984/85, grants previously provided under the British Columbia Student Assistance Program are being replaced by loans from financial institutions guaranteed by the province. This sub-vote also provides for interest payments and bad debts related to these loans.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,777,175	Post-Secondary Management .....	4,559,326
252,732,000	Operating Contributions — Colleges and Institutes (net of recoveries) .....	253,630,945
852,112	Administrative Support Contributions .....	802,112
47,798,400	Capital Debt Servicing Contributions (net of recoveries) .....	48,297,176
2,500,000	Student Financial Aid .....	1,219,424
<u>308,659,687</u>	Total of vote .....	<u>308,508,983</u>
	Group account classification	
	Salaries and benefits .....	2,701,664
	Operating costs .....	1,790,865
	Asset acquisitions .....	66,797
	Grants and contributions .....	321,252,094
	Other expenditures .....	244,329
		<u>326,055,749</u>
	Recoveries	
	Ministry of Labour — Vote 46 .....	12,329,848
	Federal government .....	<u>5,216,918</u>
		<u>17,546,766</u>
		<u><u>308,508,983</u></u>



## Vote 19

## INDEPENDENT SCHOOLS

*Description*

This vote provides for partial support of British Columbia independent schools and for the supervision of their operations as required as a condition of receiving a provincial contribution. Major programs and activities include:

- (a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for the certification of teachers under the terms of the *School Support (Independent) Act*.
- (b) *Contributions to Independent Schools* — This sub-vote provides for the statutory provincial contribution to all eligible independent schools.

Appropriations		Actual Expenditures
	Classification by sub-vote	
237,438	Independent Schools Management .....	233,111
<u>23,118,522</u>	Contributions to Independent Schools .....	<u>23,122,847</u>
<u>23,355,960</u>	Total of vote .....	<u>23,355,958</u>
	Group account classification	
	Salaries and benefits .....	86,645
	Operating costs .....	146,466
	Grants and contributions .....	<u>23,122,847</u>
		<u>23,355,958</u>

**Statutory***EDUCATION (INTERIM) FINANCE ACT* (S.B.C. 1982, chap. 2, sec. 20 (6))

The *Education (Interim) Finance Act* permits municipalities to deduct an administration fee from the non-residential school property tax that they collect on behalf of the province. Gross taxes collected are recorded as recoveries to Vote 17.

Appropriations		Actual Expenditures
<u>1,261,230</u>	Administration Fee .....	<u>1,261,230</u>
	Group account classification	
	Other expenditures .....	<u>1,261,230</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>4,040</u>	Interest on property tax refunds .....	<u>4,040</u>
	Group account classification	
	Operating costs .....	<u>4,040</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Canadian Official Languages Programs .....	
Group account classification	
Salaries and benefits .....	1,382
Operating costs .....	1,370,627
Asset acquisitions .....	6,762
Grants and contributions .....	12,074,897
	<u>13,453,668</u>
Less recoveries .....	13,453,668
	<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Status Indian Children Education .....	
Group account classification	
Grants and contributions .....	30,944,466
Less recoveries .....	30,944,466
	<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the province receives tuition fees from the federal government for the education of service children residing on tax-exempt lands owned by the federal government. These amounts are paid out to the respective school districts.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Department of National Defence Children Education .....	
Group account classification	
Grants and contributions .....	3,048,238
Less recoveries .....	3,048,238
	<u>0</u>

## FINANCING TRANSACTIONS

*Description*

Provincial advances are provided to school districts for rural residential property taxes collected on their behalf by the Ministry of Finance.

Appropriations		Actual Expenditures	
69,807,000	Advances <i>re</i> Rural Residential School Property Tax .....	67,211,307	
(69,807,000)	Recoveries <i>re</i> Rural Residential School Property Tax .....	(67,211,307)	
<u>0</u>	Total .....		<u>0</u>
Group account classification			
	Other expenditures .....	67,211,307	
	Less recoveries .....	<u>67,211,307</u>	
		<u>0</u>	



## MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
20	Minister's Office .....	151,016		151,016	146,711
21	Resource Management Program.....	18,381,400			
	Supplement—Special Warrant No. 4		5,500,000	23,881,400	23,095,067
22	British Columbia Utilities Commission	1,546,444			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		230,862	1,777,306	1,777,306
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement .....	3,500,000		3,500,000	1,439,120
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21 (1)) — Special Warrant No. 3 — Loan to Scottie Gold Mines Ltd.		435,000	435,000	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue Refunds .....		200,625	200,625	200,625
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement		32,785	32,785	32,785
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15., sec. 22 (1)) — net of recoveries — British Columbia Utilities Commission Hearings				
	Financing Transactions — Energy Pricing and Taxation Agreement				
		<u>23,578,860</u>	<u>6,399,272</u>	<u>29,978,132</u>	<u>26,691,614</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>151,016</u>	Total of vote .....	<u>146,711</u>
Group account classification		
Salaries and benefits .....		138,864
Operating costs .....		<u>7,847</u>
		<u>146,711</u>

## Vote 21

## RESOURCE MANAGEMENT PROGRAM

*Description*

This vote provides for ministry programs and activities including:

- (a) *Executive Management*—This sub-vote provides for senior executive direction, communications, public relations and library services for the ministry.
- (b) *Finance and Administration Division*—This sub-vote provides for the administration of financial and personnel management services, coordination of legislative requirements and assessment and collection of mineral, petroleum and natural gas taxes and royalties, including administration of the federal government's New Oil Reference Price Program (NORP). The sub-vote also provides for data information and office automation systems, and administrative services including property, space, vehicle, machinery and materials requirements and inventories, telecommunications and ministry publications.
- (c) *Energy Resources Division*—This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. A grant is provided for the Science Council of British Columbia Engineering and Technology Awards program. Recoveries were received from the federal government in 1983/84 for the energy audit and energy conservation programs.
- (d) *Mineral Resources Division*—This sub-vote provides for the development and implementation of policies and programs encouraging the discovery and development of mineral resources and the regulation of those activities. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations ensuring the health and safety of workers in the mining industry, public safety and the maximum recovery of mineral resources with the minimum disturbance to the environment. Provision is also made for the maintenance of a data base on the mineral industry, for development and implementation of appropriate policies for the mineral sector and for administration of title to the mineral resources of the province. In addition, funds are provided to facilitate exploration, discovery and orderly development of provincial mineral and coal resources through geological mapping, surveys and related activities, information services and analytical laboratory support. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technological innovation in related fields and administers grants to the mineral industry under the *Copper Industry Incentive Act*, various mine rescue/safety associations to assist in the development and training of mine rescue units and to various mining associations. Costs for some prospectors' programs were partially recovered in 1983/84 from fees and licences.
- (e) *Petroleum Resources Division*—This sub-vote provides for the administration and disposition of petroleum, natural gas, and geothermal resource rights to bring maximum benefit to the province. The division supports the development of these resources, regulation of the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources, collection of information on actual and potential petroleum resources and the results of industry operations and promotion of development in new areas.

Appropriations		Actual Expenditures
	Classification by sub-vote	
603,630	Executive Management.....	539,336
4,058,193	Finance and Administration Division .....	3,844,618
2,305,847	Energy Resources Division .....	1,746,813
8,720,451	Mineral Resources Division .....	8,040,428
8,193,279	Petroleum Resources Division .....	8,923,872
<u>23,881,400</u>	Total of vote .....	<u>23,095,067</u>
18,381,400	Estimated	
5,500,000	Special Warrant No. 4	
<u>23,881,400</u>		
	Group account classification	
	Salaries and benefits .....	10,682,840
	Operating costs .....	11,811,731
	Asset acquisitions .....	528,496
	Grants and contributions.....	72,000
		<u>23,095,067</u>



Vote 22

BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission. The commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy project and energy use proposals. Commission costs are partially recovered from hearing proponents. The commission operates under the *Utilities Commission Act*.

Appropriations		Actual Expenditures
<u>1,777,306</u>	Total of vote .....	<u>1,777,306</u>
1,546,444	Estimated	
230,862	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>1,777,306</u>		
Group account classification		
Salaries and benefits .....		1,289,404
Operating costs .....		744,362
Asset acquisitions .....		<u>52,505</u>
		2,086,271
Recoveries		
British Columbia Utilities Commission hearings.....		<u>308,965</u>
		<u>1,777,306</u>

**Vote 23** FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT*Description*

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal-provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
<u>3,500,000</u>	Total of vote .....	<u>1,439,120</u>
Group account classification		
Grants and contributions .....		<u>1,439,120</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 21 (1))

Appropriations		Actual Expenditures
<u>435,000</u>	Special Warrant No. 3 — Loan to Scottie Gold Mines Ltd. ....	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>200,625</u>	Interest on revenue refunds .....	<u>200,625</u>
Group account classification		
Operating costs .....		<u>200,625</u>

**Statutory***MINES ACT* (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations		Actual Expenditures
<u>32,785</u>	Mine improvement .....	<u>32,785</u>
Group account classification		
Operating costs .....		<u>32,785</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Utilities Commission Hearings .....	<u>0</u>
Group account classification		
Operating costs .....		244,927
Less recoveries .....		244,927
		<u>0</u>

FINANCING TRANSACTIONS

Provincial advances are provided to producers of conventional new oil in British Columbia in accordance with the federal government's New Oil Reference Price Program which is part of the Canada-British Columbia Energy Pricing and Taxation Agreement. These advances are fully recovered from the federal government under the terms of the agreement.

Appropriations		Actual Expenditures	
44,209,000	Advances <i>re</i> Energy Pricing and Taxation Agreement .....	54,259,857	
(44,209,000)	Recoveries <i>re</i> Energy Pricing and Taxation Agreement .....	(54,259,857)	
<u>0</u>	Total .....		<u>0</u>
Group account classification			
	Other expenditures .....	54,259,857	
	Less recoveries .....	54,259,857	
		<u>0</u>	

## MINISTRY OF ENVIRONMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
24	Minister's Office .....	145,194		145,194	119,312
25	Resource and Environmental Manage- ment .....	88,866,952		88,866,952	87,982,951
26	Emergency Assistance .....	2,530,000		2,530,000	165,725
	Statutory —				
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2) — Flood Costs .....		7,114,822	7,114,822	7,114,822
	<i>Emergency Program Act</i> (R.S.B.C. 1979, chap. 106, sec. 16) — Pur- chase of Property Subject to Haz- ard .....		73,300	73,300	73,300
	<i>Environment Management Act</i> (S.B.C. 1981, chap. 14, sec. 6 (1)) — Byrne Disaster .....		4,858	4,858	4,858
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15 (1)) — Extinguishment of Debt....		3,267	3,267	3,267
	<i>Financial Administration Act</i> (S.B.C. 1981, chap 15, sec. 22 (1)) — net of recoveries				
	—Joint Emergency Planning Project				
	—Ambient Air Monitoring				
	—Federal-Provincial Mapping Projects				
	—Municipal Base Mapping				
	—Environmental Lab — Ana- lytical Tests				
	—Canadian Wildlife Federation Funding Program				
	—Pesticide Control Study Kits				
		<u>91,542,146</u>	<u>7,196,247</u>	<u>98,738,393</u>	<u>95,464,235</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 24

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Environment, including the salaries and expenses of the staff.

Appropriations		Actual Expenditures
<u>145,194</u>	Total of vote .....	<u>119,312</u>
Group account classification		
Salaries and benefits .....		105,834
Operating costs .....		7,163
Asset acquisitions .....		<u>6,315</u>
		<u>119,312</u>

## Vote 25

## RESOURCE AND ENVIRONMENTAL MANAGEMENT

*Description*

This vote provides for the ministry's resource and environmental management programs including:

- (a) *General Administration*—This sub-vote provides for executive direction and coordination for central ministry services including information, personnel, finance, systems, space, laboratory, conservation, communications, planning, environmental assessment, inventory and general administration. A grant is provided to the Greater Vancouver Regional District for monitoring air quality. Recoveries are received from other divisions in the ministry for the use of conservation officer and laboratory services.
- (b) *Air Management*—This sub-vote provides for a clean and healthy atmospheric environment by setting air quality standards, by collecting and disseminating information related to the atmosphere and by assisting the waste management program in emissions monitoring.
- (c) *Fisheries Management*—This sub-vote provides for the maximum economic, cultural, recreational and scientific benefits of freshwater fisheries by maintaining and enhancing all native and desirable introduced species of fish at optimum levels of distribution, abundance and health. Integral elements of the fisheries management program include population assessment and inventory, habitat protection and enhancement, fish culture, research, regulations, and public information and participation. Grants are available for joint fisheries studies with Malaspina College. Funds expended on fisheries project agreements with the British Columbia Hydro and Power Authority are fully recovered. Pertinent legislation includes the *Fisheries Act (Canada)* and the *Wildlife Act*.
- (d) *Marine Resources*—This sub-vote provides for the management of oyster culture and seaweed resources and the licensing, inspection and enforcement of the processing-buying sector of the commercial fishing industry under the provincial *Fisheries Act* and the *Fish Inspection Act*. Principal objectives are to provide extension services, regulate the developing mariculture industry and fish processing sector and to represent provincial positions on international fisheries negotiations for maximum social and economic benefits to British Columbia. Grants are provided to shellfish leaseholders.
- (e) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information and development of policies and procedures of related pesticide programs to ensure their prudent use.
- (f) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials.
- (g) *Water Management*—This sub-vote provides for water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory and water quality protection. Pertinent legislation includes the *Water Act*, *Water Utility Act*, *Utilities Commission Act*, *Dykes Maintenance Act*, *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are recovered from the federal government. Funds expended on both the Canada-British Columbia hydrometric program and the Revelstoke water licence program are recovered by agreement from the British Columbia Hydro and Power Authority.
- (h) *Wildlife Management*—This sub-vote provides for the maintenance, diversity and viability of species representative of the province so as to ensure that, within the constraints of land capability and biological limits of each species, wildlife is available in sufficient abundance to meet the social, recreational, ecological and economic needs of society. This sub-vote also provides for administration of the *Wildlife Act*. A grant is provided to meet commitments under the *Creston Valley Wildlife Act*. Funds expended on the wildlife project agreements with the British Columbia Hydro and Power Authority are fully recovered from the Authority.
- (i) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping and interpretation for environmental resource management. Costs are recovered from shared-cost mapping contracts with municipal governments.
- (j) *Provincial Emergency Program*—This sub-vote provides for the costs of the provincial emergency program which is responsible for developing throughout British Columbia the capability and plans to cope and deal with disaster and emergency situations with minimal disruption of essential services. Grants are provided to municipalities for emergency planning under the conditions of the *Emergency Program Act*.

## Appropriations

## Actual Expenditures

Classification by sub-vote		
22,740,799	General Administration (net recoveries).....	21,705,052
3,094,216	Air Management.....	3,166,718
11,579,016	Fisheries Management (net of recoveries).....	11,566,021
1,187,328	Marine Resources.....	1,148,931
586,400	Pesticide Control.....	599,158
8,986,306	Waste Management.....	8,943,631
24,124,085	Water Management (net of recoveries).....	23,235,880
7,281,509	Wildlife Management (net of recoveries).....	7,632,724
7,541,082	Surveys and Resource Mapping (net of recoveries).....	8,305,396
1,746,211	Provincial Emergency Program.....	1,679,440
<u>88,866,952</u>	Total of vote .....	<u>87,982,951</u>

Vote 25 — Continued

Group account classification		
Salaries and benefits .....		47,791,114
Operating costs .....		28,797,412
Asset acquisitions .....		11,324,552
Grants and contributions .....		1,121,504
Other expenditures .....		<u>800</u>
		89,035,382
Recoveries		
British Columbia Hydro and Power Authority..	893,115	
Municipalities .....	<u>159,316</u>	
		<u>1,052,431</u>
		<u><u>87,982,951</u></u>



## Vote 26

## EMERGENCY ASSISTANCE

*Description*

This vote provides for emergency expenditures to respond to emergencies and natural disasters.

Appropriations		Actual Expenditures
<u>2,530,000</u>	Total of vote .....	<u>165,725</u>
Group account classification		
Salaries and benefits .....	14,995	
Operating costs .....	116,696	
Grants and contributions .....	34,034	
	<u>165,725</u>	

**Statutory***FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)*

Appropriations		Actual Expenditures
Classification		
7,112,135 Southwest Region .....	7,112,135	
2,687 Lions Bay Flood .....	2,687	
<u>7,114,822</u> Total expenditure .....		<u>7,114,822</u>
Group account classification		
Salaries and benefits .....	130,207	
Operating costs .....	5,078,543	
Asset acquisitions .....	490	
Grants and contributions .....	1,905,582	
	<u>7,114,822</u>	

**Statutory***EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 16)*

Appropriations		Actual Expenditures
<u>73,300</u> Purchase of property subject to hazard .....		<u>73,300</u>
Group account classification		
Salaries and benefits .....	2,889	
Operating costs .....	39,146	
Asset acquisitions .....	31,265	
	<u>73,300</u>	

**Statutory***ENVIRONMENT MANAGEMENT ACT (S.B.C. 1981, chap. 14, sec. 6 (1))*

Appropriations		Actual Expenditures
<u>4,858</u> Byrne Disaster .....		<u>4,858</u>
Group account classification		
Salaries and benefits .....	1,142	
Operating costs .....	3,716	
	<u>4,858</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15 (1))

Appropriations		Actual Expenditures
<u>3,267</u>	Extinguishment of debt .....	<u>3,267</u>
Group account classification		
Other expenditures .....	<u>3,267</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Joint Emergency Planning Project .....	<u>0</u>
Group account classification		
Operating costs .....	66,102	
Less recoveries .....	<u>66,102</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Ambient Air Monitoring .....	<u>0</u>
Group account classification		
Operating costs .....	25,065	
Asset acquisitions .....	<u>53,298</u>	
	78,363	
Less recoveries .....	<u>78,363</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Federal-Provincial Mapping Projects .....	<u>0</u>
Group account classification		
Operating costs .....	67,315	
Less recoveries .....	<u>67,315</u>	
	<u>0</u>	

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Municipal Base Mapping .....	<u>0</u>
Group account classification		
	Operating costs .....	37,501
	Less recoveries .....	<u>37,501</u>
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Environmental Lab-Analytical Tests .....	<u>0</u>
Group account classification		
	Operating costs .....	59,675
	Less recoveries .....	<u>59,675</u>
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Canadian Wildlife Federation Funding Program .....	<u>0</u>
Group account classification		
	Operating costs .....	3,000
	Less recoveries .....	<u>3,000</u>
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Pesticide Control Study Kit .....	<u>0</u>
Group account classification		
	Operating costs .....	21,008
	Less recoveries .....	<u>21,008</u>
		<u>0</u>



## MINISTRY OF FINANCE

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
27	Minister's Office .....	185,567		185,567	177,182
28	Government Financial Support .....	57,619,011		57,619,011	56,564,374
29	Provincial Capital Commission .....	256,500		256,500	256,500
30	Compensation Stabilization Program ...	798,725		798,725	623,245
	Statutory —				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (f)) — Issue Costs .....		444,634	444,634	444,634
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 4) — Pay- ment of Claims .....		3,834	3,834	3,834
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue Re- funds .....		1,110,472	1,110,472	1,110,472
	<i>Resource Investment Corporation</i> <i>Act</i> (R.S.B.C. 1979, chap. 366, part 5, sec. 17) — Donation of Shares .....		617	617	617
	Financing Transactions —				
	British Columbia Transit (Gasoline Tax) Levy				
	Interest on Trusts and Deposits				
	<i>Land Tax Deferment Act</i>				
	Rural Area Property Taxes				
		<u>58,859,803</u>	<u>1,559,557</u>	<u>60,419,360</u>	<u>59,180,858</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 27

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Finance, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>185,567</u>	Total of vote .....	<u>177,182</u>
Group account classification		
	Salaries and benefits .....	162,632
	Operating costs .....	8,278
	Asset acquisitions .....	<u>6,272</u>
		<u>177,182</u>

## Vote 28

## GOVERNMENT FINANCIAL SUPPORT

*Description*

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation, including:

- (a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal and budgetary issues.
- (b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance, for administration of the *Land Tax Deferment Act* and the *Home Owner Grant Act* as they relate to the non-municipal areas of the province and for administration of advances to local governments. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.
- (c) *Assessment Services*—This sub-vote provides for a provincial contribution toward the operations of the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.
- (d) *Purchasing Commission*—This sub-vote provides for the management of the purchasing requirements of ministries and other government agencies including the storage of inventory, disposal of surplus materials and the repair and maintenance of business machines. Costs incurred in the disposal of surplus materials and in the sale of merchandise are recovered from ministries and certain Crown corporations.
- (e) *Government Agencies*—This sub-vote provides for public access to and augments government services in several locations throughout the province. Recoveries are received from other ministries and government entities for services provided by government agencies.
- (f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain Crown corporations and agencies and for the management of trust funds and deposits. Recoveries of expenditures incurred in the funds management and fiscal agent services provided to government, to government corporations and agencies and to special, trust and other funds are credited to this sub-vote.
- (g) *Office of the Comptroller General*—This sub-vote provides for the auditing, payment, recording and reporting of government accounts and trust funds, for development and implementation of financial administration policies and procedures and for evaluation of accounting and financial management systems throughout government.
- (h) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel and information services support to ministry operations, provides for data entry services for other divisions of the Ministry of Finance and other ministries and provides for grants under the suggestion awards program. Costs of systems and data entry services are partially recovered from other divisions of the Ministry of Finance, other ministries and certain Crown corporations.

Appropriations	Classification by sub-vote	Actual Expenditures
3,490,855	Treasury Board Staff .....	3,101,947
13,801,476	Revenue Operations .....	14,106,852
9,549,408	Assessment Services .....	9,310,911
2,689,483	Purchasing Commission (net of recoveries) .....	3,012,205
11,689,521	Government Agencies (net of recoveries) .....	11,327,356
10	Provincial Treasury (net of recoveries) .....	0
9,202,507	Office of the Comptroller General .....	9,005,011
7,195,751	Ministry Support (net of recoveries) .....	6,700,092
<u>57,619,011</u>	Total of vote .....	<u>56,564,374</u>
Group account classification		
	Salaries and benefits .....	31,896,227
	Operating costs .....	21,957,673
	Asset acquisitions .....	937,090
	Grants and contributions .....	8,333,525
	Other expenditures .....	90,880,156 <sup>1</sup>
		154,004,671
	Recoveries	
	Funds management and fiscal agent fees .....	5,436,729
	Off lending <i>re</i> interest .....	89,126,287 <sup>1</sup>
	Purchasing Commission .....	784,848
	Purchasing Commission — other ministries .....	2,048,061
	Other .....	44,372
		<u>97,440,297</u>
		<u>56,564,374</u>

<sup>1</sup> These amounts include \$89,126,287 interest paid on Fiscal Agency loans and subsequently recovered from the Crown corporations on whose behalf the borrowings were made.



Vote 29

PROVINCIAL CAPITAL COMMISSION

Description

This vote provides a provincial contribution toward the operation of the Provincial Capital Commission. The commission is responsible for preserving, upgrading and planning amenities for and within the capital district.

Appropriations		Actual Expenditures
<u>256,500</u>	Total of vote .....	<u>256,500</u>
Group account classification		
	Grants and contributions.....	<u>256,500</u>

Vote 30

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the administration of the Compensation Stabilization Commission which interprets and administers guidelines and regulations issued under the *Compensation Stabilization Act* and makes orders under section 3 (1) of the *Public Sector Restraint Act*.

Appropriations		Actual Expenditures
<u>798,725</u>	Total of vote .....	<u>623,245</u>
Group account classification		
	Salaries and benefits .....	232,034
	Operating costs .....	383,577
	Asset acquisitions .....	<u>7,634</u>
		<u>623,245</u>

Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 53 (f))

Appropriations		Actual Expenditures
<u>444,634</u>	Issue costs .....	<u>444,634</u>
Group account classification		
	Operating costs .....	415,283
	Other expenditures .....	<u>29,351</u>
		<u>444,634</u>

Statutory

*UNCLAIMED MONEY ACT* (R.S.B.C. 1979, chap. 418, sec. 4)

Appropriations		Actual Expenditures
<u>3,834</u>	Payment of claims .....	<u>3,834</u>
Group account classification		
	Other expenditures .....	<u>3,834</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>1,110,472</u>	Interest on revenue refunds.....	<u>1,110,472</u>
Group account classification		
	Operating costs .....	<u>1,110,472</u>

**Statutory***RESOURCE INVESTMENT CORPORATION ACT* (R.S.B.C. 1979, chap. 366, part 5, sec. 17)

Appropriations		Actual Expenditures
<u>617</u>	Donation of shares.....	<u>617</u>
Group account classification		
	Grants and contributions.....	<u>617</u>

**FINANCING TRANSACTIONS***Description*

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) levy collected on their behalf by the Ministry of Finance.

Appropriations		Actual Expenditures
15,400,000	Advances <i>re</i> British Columbia Transit (Gasoline Tax) Levy .....	15,535,240
<u>(15,400,000)</u>	Recoveries <i>re</i> British Columbia Transit (Gasoline Tax) Levy .....	<u>(15,535,240)</u>
<u>0</u>	Total.....	<u>0</u>
Group account classification		
	Other expenditures .....	15,535,240
	Less recoveries .....	<u>15,535,240</u>
		<u>0</u>

**FINANCING TRANSACTIONS***Description*

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations		Actual Expenditures
76,240,000	Advances <i>re</i> Interest on Trusts and Deposits.....	210,836,973
<u>(76,240,000)</u>	Recoveries <i>re</i> Interest on Trusts and Deposits.....	<u>(210,836,973)</u>
<u>0</u>	Total.....	<u>0</u>
Group account classification		
	Other expenditures .....	210,836,973
	Less recoveries .....	<u>210,836,973</u>
		<u>0</u>

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act. The property owner or the estate is required to repay to the Ministry of Finance deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures
3,100,000	Advances <i>re</i> Land Tax Deferment Act.....	2,622,387
(3,100,000)	Recoveries <i>re</i> Land Tax Deferment Act .....	(2,622,387)
<u>0</u>	Total .....	<u>0</u>
Group account classification		
	Other expenditures .....	2,622,387
	Less recoveries .....	<u>2,622,387</u>
		<u>0</u>

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance.

Appropriations		Actual Expenditures
59,062,000	Advances <i>re</i> Rural Area Property Taxes.....	55,187,907
(59,062,000)	Recoveries <i>re</i> Rural Area Property Taxes.....	(55,187,907)
<u>0</u>	Total .....	<u>0</u>
Group account classification		
	Other expenditures .....	55,187,907
	Less recoveries .....	<u>55,187,907</u>
		<u>0</u>

## MINISTRY OF FORESTS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
31	Minister's Office .....	155,718		155,718	155,142
32	Forest and Range Management .....	206,096,703			
	Supplement—				
	Special Warrant No. 6 .....		6,500,000		
	Special Warrant No. 7 .....		5,000,000	217,596,703	217,061,751
33	Fire Suppression Program.....	46,000,000		46,000,000	37,592,291
	Statutory —				
	<i>Financial Administration Act</i>				
	(S.B.C. 1981, chap. 15, sec. 22				
	(1) — net of recoveries				
	—British Columbia Railway —				
	Tacheeda Lake				
	—Intensive Forest Management				
	Subsidiary Agreement				
	—Biomass Project				
	—Yukon Territory Fire Sup-				
	pression				
	—Lightning Locator System				
	—Lorax School				
		<u>252,252,421</u>	<u>11,500,000</u>	<u>263,752,421</u>	<u>254,809,184</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Forests, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>155,718</u>	Total of vote .....	<u>155,142</u>
Group account classification		
Salaries and benefits .....		149,771
Operating costs .....		<u>5,371</u>
		<u>155,142</u>

## Vote 32

## FOREST AND RANGE MANAGEMENT

*Description*

This vote provides for all forest, range and recreation programs of the ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

- (a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.
- (b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels. Grants are provided to help support forest product and forestry research, the British Columbia Debris Control Board and other activities which promote the forest industry. Costs are recovered from other ministry programs for the use of vehicles, machinery and other equipment supplied centrally.
- (c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level. Recoveries were received in 1983/84 for costs associated with the salvage of merchantable timber, debris disposal and access relocations from pondage areas on behalf of the British Columbia Hydro and Power Authority.
- (d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silvicultural activities, and the provision of tree seeds and seedlings required for provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level. These projects and activities include cooperative services with the Ministry of Attorney General and the federal Penitentiary Service.
- (e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries.
- (f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level.
- (g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown provincial range lands.
- (h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the protection of recreation and aesthetic values of Crown provincial forest and range lands outside parks and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown provincial lands.

## Appropriations

## Actual Expenditures

Classification by sub-vote		
12,079,122	Management Program .....	11,904,500
53,683,413	Finance and Administration Program (net of recoveries) .....	53,321,807
57,716,521	Harvesting Program (net of recoveries) .....	58,448,096
57,247,537	Silviculture Program .....	56,776,874
7,545,693	Research Program (net of recoveries) .....	8,508,305
20,969,571	Forest Protection Program .....	19,679,326
4,714,678	Range Program .....	4,475,487
3,640,168	Recreation Program .....	3,947,356
<u>217,596,703</u>	Total of vote .....	<u>217,061,751</u>

Vote 32 — Continued

206,096,703	Estimated	
6,500,000	Special Warrant No. 6	
5,000,000	Special Warrant No. 7	
<u>217,596,703</u>		
Group account classification		
Salaries and benefits .....		116,241,243
Operating costs .....		89,219,021
Asset acquisitions .....		9,797,772
Grants and contributions .....		1,955,000
Other expenditures .....		<u>7,695</u>
		217,220,731
Recoveries		
Federal government .....	90,613	
Other ministries .....	<u>68,367</u>	
		<u>158,980</u>
		<u>217,061,751</u>



## Vote 33

## FIRE SUPPRESSION PROGRAM

*Description*

This vote provides for the costs of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
22,228,645	Direct Fire Fighting Expenditures .....	14,898,834
18,656,507	Fire Suppression Flying .....	18,207,435
2,155,713	Fire Equipment .....	1,099,134
2,415,314	Fire Standby and Overtime .....	3,238,802
409,672	Suppression Techniques and Safety Training .....	62,720
134,149	Fire Site Rehabilitation .....	85,366
<u>46,000,000</u>	Total of vote .....	<u>37,592,291</u>
	Group account classification	
	Salaries and benefits .....	4,558,504
	Operating costs .....	31,813,500
	Asset acquisitions .....	1,220,287
		<u>37,592,291</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Railway—Tacheeda Lake .....	<u>0</u>
	Group account classification	
	Operating costs .....	6,125
	Less recoveries .....	6,125
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Intensive Forest Management Subsidiary Agreement .....	<u>0</u>
	Group account classification	
	Salaries and benefits .....	60,740
	Operating costs .....	5,377,963
	Asset acquisitions .....	61,287
	Other expenditures .....	10
		<u>5,500,000</u>
	Less recoveries—Federal government .....	5,500,000
		<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Biomass Project .....	<u>0</u>
Group account classification		
	Operating costs .....	52,713
	Less recoveries .....	<u>52,713</u>
		<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Yukon Territory Fire Suppression .....	<u>0</u>
Group account classification		
	Operating costs .....	436,244
	Less recoveries .....	<u>436,244</u>
		<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Lightning Locator System .....	<u>0</u>
Group account classification		
	Operating costs .....	756
	Less recoveries .....	<u>756</u>
		<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Lorax School .....	<u>0</u>
Group account classification		
	Operating costs .....	17,500
	Less recoveries .....	<u>17,500</u>
		<u>0</u>

## MINISTRY OF HEALTH

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
34	Minister's Office .....	199,325		199,325	181,470
35	Management Operations .....	65,735,518		65,735,518	64,588,266
36	Medical Services Commission .....	539,126,634			
	Statutory — <i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec. 12) .....		23,427,555	562,554,189	562,554,189
37	Preventive and Community Health Care Services .....	187,672,739		187,672,739	184,191,892
38	Institutional Services .....	1,746,349,580		1,746,349,580	1,745,991,259
	Statutory — <i>Financial Administra-</i> <i>tion Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
	—Veterans Hospital Agreement ...		78,962	78,962	78,962
	—Out-of-Province Hospital Insur-				
	ance Reciprocal Agreements				
	—Parasitology Consulting				
	—Richmond Health Services				
		<u>2,539,083,796</u>	<u>23,506,517</u>	<u>2,562,590,313</u>	<u>2,557,586,038</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>199,325</u>	Total of vote .....	<u>181,470</u>
Group account classification		
Salaries and benefits .....		177,543
Operating costs .....		<u>3,927</u>
		<u>181,470</u>

## Vote 35

## MANAGEMENT OPERATIONS

*Description*

This vote provides for the ministry's administration and support services including:

- (a) *Central Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office, personnel, financial services, information services, policy, planning and legislation, internal audit and management information services.
- (b) *Support Services*—This sub-vote provides for the central supply of various goods and services to the ministry and outside facilities and agencies. This includes supplies and services, computer and consulting and building occupancy costs. Recoveries are received from the sale of supplies and services within the ministry and to other ministries and outside agencies.
- (c) *Special Care Services Contributions*—This sub-vote provides for contributions to support various societies and other public bodies providing health-related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

Appropriations	Classification by sub-vote		Actual Expenditures
11,706,947	Central Administration.....		10,840,916
	1,344,136 —Ministry Executive .....	989,996	
	355,156 —Information Services.....	325,629	
	3,022,135 —Personnel .....	3,136,555	
	4,797,459 —Financial Services .....	4,563,975	
	1,415,093 —Policy, Planning and Legislation .....	1,071,459	
	772,968 —Management Information Services....	753,302	
49,173,517	Support Services (net of recoveries).....		48,826,360
	9,573,891 —Supply and Services .....	10,368,063	
	5,294,312 —Computer and Consulting .....	5,169,980	
	34,305,314 —Building Occupancy Charges .....	33,288,317	
4,855,054	Special Care Services Contributions .....		4,920,990
<u>65,735,518</u>	Total of vote .....		<u>64,588,266</u>
Group account classification			
	Salaries and benefits .....	16,022,489	
	Operating costs .....	46,204,034	
	Asset acquisitions .....	1,183,814	
	Grants and contributions.....	4,840,165	
	Other expenditures .....	134,880	
		<u>68,385,382</u>	
Recoveries			
	Other ministries .....	2,692,628	
	Supplies and services.....	<u>1,104,488</u>	
		<u>3,797,116</u>	
		<u><u>64,588,266</u></u>	

Vote 36

MEDICAL SERVICES COMMISSION

Description

This vote provides for the payment of insured services and the development and administration of policies and programs under the Medical Services Plan including:

- (a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and preparation for negotiation of contracts with practitioners.
- (b) *Medical Services Plan*—This sub-vote provides funds for Medical Services Plan expenditures in excess of Medical Services Plan premium revenue. Medical Services Plan premiums are paid directly to the Medical Services Plan and are not recorded as provincial revenue or as a recovery to this vote. Total Medical Services Plan expenditure is expected to be \$849,631,622 in 1984/85. This expenditure will be offset by estimated premium revenue of \$336,889,900 for a net expenditure of \$512,741,722. In 1983/84 Medical Services Plan expenditure was estimated to be \$818,024,713 and was offset by estimated premium revenue of \$313,555,972 for a net expenditure of \$504,468,741. Expenditures of the plan include payment to physicians, dental surgeons, other practitioners and laboratories on a fee-for-service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan also funds disability insurance and partial education expenses for medical practitioners as required under the negotiated contractual agreement with the British Columbia Medical Association.

Appropriations		Actual Expenditures	
		Classification by sub-vote	
26,384,912		Administration .....	25,378,115
536,169,277		Medical Services Plan .....	537,176,074
	488,309,455	—Fee for Service .....	490,407,360
	43,208,113	—Salaried and Sessional Payments .....	41,918,756
	4,651,709	—Disability Insurance and Education Fund .....	4,849,958
<u>562,554,189</u>		Total of vote .....	<u>562,554,189</u>
539,126,634	Estimated		
23,427,555	Statutory— <i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		
<u>562,554,189</u>			

Group account classification	
Salaries and benefits .....	12,998,993
Operating costs .....	11,046,160
Asset acquisitions .....	1,308,187
Grants and contributions .....	537,200,849
	<u>562,554,189</u>

## Vote 37

## PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

*Description*

This vote provides for the service delivery, program management and policy development for preventive and community care programs including:

- (a) *Preventive Services* — This sub-vote provides for public health nursing, public health inspection, health education, speech and hearing, nutrition, dental program, epidemiology and medical health officers. It also provides for contributions to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs.
- (b) *Vancouver Bureau* — This sub-vote provides for a variety of services grouped together for administrative purposes and includes tuberculosis and venereal disease control, provincial laboratory, pharmacy, kidney dialysis services and occupational health. Contributions are provided to agencies which assist in the prevention of sexually transmitted diseases.
- (c) *Vital Statistics* — This sub-vote provides for the registration and certification of births, marriages, divorces, deaths, changes of names as well as other registration and statistical services.
- (d) *Forensic Psychiatric Services* — This sub-vote provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the province on an in-patient, out-patient and consultative basis. These agencies and programs include the Maples Adolescent Treatment Centre, the Forensic Psychiatric Institute, Vancouver and Victoria clinics and juvenile services to the courts. Contributions are provided to patients for work performed in rehabilitation programs.
- (e) *Alcohol and Drug* — This sub-vote provides for the management, operation and support services of the alcohol and drug program. Included are detoxification centres, out-patient clinics. Contributions are also provided to agencies which operate detoxification centres, out-patient clinics and residential treatment centres.
- (f) *Mental Health* — This sub-vote provides for the program management of mental health services, the operation of mental health centres, the boarding home program, Burnaby psychiatric services and Riverview Hospital. Contributions are provided to support agencies supplying mental health-related services and to Greater Vancouver Mental Health Services which provides an extension of the ministry's programs. Contributions are also provided to patients for work-related rehabilitation programs.

## Appropriations

## Actual Expenditures

Classification by sub-vote		
46,195,094	Preventive Services .....	44,011,756
	—Program Management .....	3,047,238
	—Medical Health Officers and Staff .....	8,897,696
	—Public Health Nursing .....	14,176,021
	—Public Health Inspection .....	3,031,910
	—Health Education .....	69,377
	—Speech and Hearing .....	3,816,598
	—Nutrition .....	428,610
	—Dental Program .....	968,650
	—Epidemiology .....	2,486,281
	—Contributions to Municipalities for Pre- ventive Programs .....	7,089,375
14,963,682	Vancouver Bureau .....	15,671,457
	—Program Management .....	735,356
	—Provincial Laboratory .....	5,379,331
	—VD Control .....	819,758
	—Medical Supply — Kidney Dialysis .....	3,726,397
	—TB Control .....	3,822,830
	—Occupational Health .....	1,187,785
2,645,599	Vital Statistics .....	2,505,638
16,329,170	Forensic Psychiatric Services .....	14,797,320
	—Program Management .....	568,560
	—Maples Adolescent Treatment Centre .....	6,262,950
	—Forensic Psychiatric Institute .....	6,593,280
	—Vancouver Clinic .....	543,715
	—Victoria Clinic .....	106,213
	—Juvenile Services to Courts .....	722,602
18,740,812	Alcohol and Drug .....	18,688,077
	—Program Management .....	2,150,732
	—Outpatient Clinics .....	4,168,436
	—Detoxification Centres .....	3,375,262
	—Contributions to Funded Agencies .....	8,993,647



Vote 37 — Continued

88,798,382	Mental Health .....	88,517,644
1,194,362	—Program Management .....	1,453,366
49,387,378	—Riverview Hospital .....	48,330,046
5,153,945	—Burnaby Psychiatric Services .....	5,021,432
13,353,434	—Mental Health Centres .....	13,499,039
19,709,263	—Contributions to Funded Agencies .....	20,213,761
<u>187,672,739</u>	Total of vote .....	<u>184,191,892</u>
Group account classification		
Salaries and benefits .....	112,670,603	
Operating costs .....	25,212,780	
Asset acquisitions .....	1,582,618	
Grants and contributions .....	44,725,891	
	<u>184,191,892</u>	

## Vote 38

## INSTITUTIONAL SERVICES

*Description*

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs, including:

- (a) *Hospital Programs* — This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions normally pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for contributions to the Red Cross and cancer clinics and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, it provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.
- (b) *Continuing Care* — This sub-vote provides for program management, direct service and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy and funding for the provincial adult care facilities licensing board, as well as operation of the Valleyview and Skeenaview hospitals. Contributions include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services, homemaker agencies to provide in-home care of clients, adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities for the provision of home-care/long-term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.
- (c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the province, the operation of an ambulance modification depot, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. Contributions are made to the St. John Ambulance Society. Recoveries are received for ambulance services provided to the Workers' Compensation Board and for work performed by the ambulance modification depot.

Appropriations	Classification by sub-vote	Actual Expenditures
1,387,124,140	Hospital Programs.....	1,384,775,296
6,261,799	—Program Management.....	7,145,629
1,272,992,864	—Operating Contributions to Hospitals.....	1,271,139,310
79,969,477	—Hospital Construction and Renovation.....	78,590,427
27,900,000	—Hospital Equipment.....	27,899,930
312,796,949	Continuing Care.....	310,308,347
2,291,263	—Program Management.....	2,378,517
21,770,829	—Government Institutions.....	20,635,981
204,076,592	—Long-Term Care Facilities.....	204,740,554
18,884,483	—Home Nursing Care.....	18,482,080
866,869	—Community Physiotherapy.....	826,606
48,478,900	—Homemaker Services.....	48,038,846
3,644,000	—Adult Day Care.....	3,148,831
2,275,370	—Group Homes for the Handicapped.....	1,825,059
10,508,643	—Long-Term Care Assessments.....	10,231,873
46,428,491	Emergency Health Services (net of recoveries).....	50,907,616
1,055,691	—Program Management.....	1,255,016
39,512,122	—Ambulance Services.....	43,784,124
3,420,505	—Air Ambulance.....	3,699,820
1,071,673	—Support Services.....	861,282
1,368,500	—Training.....	1,307,374
<u>1,746,349,580</u>	Total of vote.....	<u>1,745,991,259</u>
Group account classification		
	Salaries and benefits.....	77,301,883
	Operating costs.....	18,244,916
	Asset acquisitions.....	857,625
	Grants and contributions.....	1,649,845,251
	Other expenditures.....	55,680
		<u>1,746,305,355</u>
	Recoveries.....	314,096
		<u>1,745,991,259</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>78,962</u>	Veterans Hospital Agreement .....	<u>78,962</u>
Group account classification		
Grants and contributions .....	<u>78,962</u>	

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Out-of-Province Hospital Insurance Reciprocal Agreements .....	<u>0</u>
Group account classification		
Grants and contributions .....	12,570,447	
Less recoveries .....	<u>12,570,447</u>	
	<u>0</u>	

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Parasitology Consulting .....	<u>0</u>
Group account classification		
Operating costs .....	1,496	
Less recoveries .....	<u>1,496</u>	
	<u>0</u>	

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Richmond Health Services .....	<u>0</u>
Group account classification		
Grants and contributions .....	352,550	
Less recoveries .....	<u>352,550</u>	
	<u>0</u>	

MINISTRY OF HUMAN RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
39	Minister's Office .....	208,514		208,514	195,139
40	Ministry Programs .....	1,281,215,544			
	Supplement—Special Warrant No. 8		154,100,000	1,435,315,544	1,416,844,708
		<u>1,281,424,058</u>	<u>154,100,000</u>	<u>1,435,524,058</u>	<u>1,417,039,847</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 39

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Human Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>208,514</u>	Total of vote .....	<u>195,139</u>
Group account classification		
	Salaries and benefits .....	182,315
	Operating costs .....	9,489
	Asset acquisitions .....	<u>3,335</u>
		<u>195,139</u>

## Vote 40

## MINISTRY PROGRAMS

*Description*

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

- (a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. It also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters and for data processing and consulting services. Recoveries are received from the sale of surplus goods and materials.
- (b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices and community-based programs and rental and maintenance of buildings and offices occupied by ministry field services. It also provides for contributions to social service agencies for complementary programs.
- (c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Services are provided by means of grants and contributions to funded agencies and through ministry operated services. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.
- (d) *Rehabilitation Services*—This sub-vote provides for ministry-operated residential care and social services for the physically and mentally handicapped, as well as grants and contributions for these services and for the provision of community-based services, day care and training and rehabilitation for GAIN recipients. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons.
- (e) *GAIN Programs*—This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care and burial fees for indigent persons.
- (f) *Pharmacare Programs*—This sub-vote provides for grants for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.
- (g) *Services to Seniors*—This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

Appropriations		Classification by sub-vote	Actual Expenditures
32,294,634		Ministry Executive and Program Support (net of recoveries)....	34,849,745
97,774,223		Direct Community Services.....	96,274,879
96,517,636		Services for Families and Children (net of recoveries).....	95,713,312
166,122,427		Rehabilitation Services.....	152,700,524
	38,886,154	—Opportunities to Independence.....	36,486,724
	25,101,504	—Community Residential Care Services....	31,275,348
	7,105,784	—Community Contracted Services.....	7,165,381
	95,028,985	—Special Programs for the Retarded.....	77,773,071
892,365,523		GAIN Programs.....	888,735,596
	857,324,000	—Income Assistance Program.....	855,212,229
	35,041,523	—Health Care and Dental Services.....	33,523,367
		Pharmacare Programs.....	118,826,377
118,107,100		Services to Seniors (net of recoveries).....	29,744,275
32,134,001		—Seniors Supplement.....	17,682,686
	18,000,000	—Shelter Aid for Elderly Renters (SAFER).....	9,129,701
	9,500,000	—Bus Pass Program.....	2,704,637
	4,384,000	—Seniors Counselling Service.....	227,251
	250,001		
<u>1,435,315,544</u>		Total of vote.....	<u>1,416,844,708</u>
1,281,215,544	Estimated		
154,100,000	Special Warrant No. 8		
<u>1,435,315,544</u>			

Vote 40 — Continued

Group account classification	
Salaries and benefits .....	136,422,916
Operating costs .....	53,697,990
Asset acquisitions .....	3,798,290
Grants and contributions .....	<u>1,226,118,038</u>
	1,420,037,234
Recoveries	
Federal government .....	2,325,653
Bus passes .....	862,162
Other .....	<u>4,711</u>
	<u>3,192,526</u>
	<u><u>1,416,844,708</u></u>



## MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
41	Minister's Office .....	150,674		150,674	143,494
42	Ministry Operations.....	43,881,339			
	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — Transfer to Ministry of Interna- tional Trade and Investment.....		(467,217)		
	Supplement—Special Warrant No. 1		14,359,461	57,773,583	53,533,038
	Statutory — <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78) — Medical expenses, London, Eng- land.....		718	718	718
	Financing Transactions — Travel Indus- try Development Subsidiary Agree- ment (includes Special Warrant No. 9) .....				
		44,032,013	13,892,962	57,924,975	53,677,250
	Special Account — North East Coal Development — <i>Special Appropria- tions Act</i> (S.B.C. 1982, chap. 40, sec. 6).....	2,000,000		2,000,000	282,985
		46,032,013	13,892,962	59,924,975	53,960,235

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 41

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Industry and Small Business Development, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>150,674</u>	Total of vote .....	<u>143,494</u>
Group account classification		
Salaries and benefits .....		132,871
Operating costs .....		8,545
Asset acquisitions .....		<u>2,078</u>
		<u>143,494</u>

## Vote 42

## MINISTRY OPERATIONS

*Description*

This vote provides for executive direction, administrative services and operating programs of the ministry including:

- (a) *General Administration* — This sub-vote provides for the deputy minister's office and executive direction for the ministry as well as financial, personnel, administrative and library services.
- (b) *Economics and Statistics* — This sub-vote provides for the development of policies and program proposals for the minister, ministry and cabinet as well as industry and sector forecasts and economic and policy analysis of major resource projects. This sub-vote also provides for statistical information and analytical support for the ministry, other agencies of the province and, in certain cases, for the business community. It also provides for and coordinates data processing services for the ministry.
- (c) *Trade, Industry and Export Promotion* — This sub-vote provides funds to stimulate new business investment and private sector capital formation and to analyze and develop long-term trade policies. Provision is also made for ministerial and related staff travel outside Canada, trade missions and general promotion for the export of British Columbia goods and services. Grants are made to private sector enterprises including the Asia Pacific Foundation to assist export promotion and new product and process development. The costs of export and trade-related seminars are partially recovered.
- (d) *Small Business and Regional Industrial Development* — This sub-vote provides for the design, negotiation, management, monitoring and evaluation of federal-provincial and joint government-industry economic development programs, assistance to the province's independent business community and evaluation of British Columbia related applications to the federal Foreign Investment Review Agency. Grants are provided to businesses, industry associations and Crown corporations to encourage economic activity in the province (grants under the small manufacturers' development assistance program are not in addition to those provided for by Part 1 of the *Small Business Development Act*). Recoveries from the federal government reimburse salary costs for an employee exchange program.
- (e) *Federal-Provincial Shared Cost Programs* — This sub-vote provides funding for economic development activities jointly funded by the province of British Columbia and the federal government. Grants are provided to the private sector for industrial and tourism development. In 1983/84, a grant was made to the Industrial Development Subsidiary Agreement Revolving Fund for loans under that program.
- (f) *North East Coast Development* — This sub-vote provides for a grant to the British Columbia Hydro and Power Authority for the development of north east coal infrastructure.
- (g) *British Columbia Railway* — This sub-vote provides for a grant to the British Columbia Railway Company to cover remaining debt servicing costs to be incurred prior to the date of payment of the allocation from the Resource Revenue Stabilization Fund.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,593,362	General Administration .....	2,558,832
3,183,854	Economics and Statistics .....	2,597,834
3,860,149	Trade, Industry and Export Promotion (net of recoveries) .....	4,999,223
12,147,465	Small Business and Regional Industrial Development (net of recoveries) .....	9,838,660
6,149,292	Federal-Provincial Shared Cost Programs .....	4,065,492
480,000	North East Coal Development .....	113,536
29,359,461	British Columbia Railway .....	29,359,461
<u>57,773,583</u>	Total of vote .....	<u>53,533,038</u>
43,881,339	Estimated	
(467,217)	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — transfer to Ministry of International Trade and Investment	
14,359,461	Special Warrant No. 1	
<u>57,773,583</u>		
	Group account classification	
	Salaries and benefits .....	6,884,409
	Operating costs .....	5,461,531
	Asset acquisitions .....	182,715
	Grants and contributions .....	39,929,008
	Other expenditures .....	1,096,480
		<u>53,554,143</u>
	Recoveries	
	Federal government .....	17,750
	Other .....	3,355
		<u>21,105</u>
		<u>53,533,038</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>718</u>	Medical expenses, London, England .....	<u>718</u>
Group account classification		
	Salaries and benefits .....	<u>718</u>

FINANCING TRANSACTIONS

Description

Repayable loans and advances are provided to the travel and tourism industry under the terms of this federal/provincial agreement. Recoveries represent estimated repayments of outstanding loan principal. The advances and recoveries presented here represent only the provincial share of the financing transaction.

Appropriations		Actual Expenditures
497,000	Advances <i>re</i> Travel Industry Development Subsidiary Agreement	347,000
(497,000)	Recoveries <i>re</i> Travel Industry Development Subsidiary Agreement .....	(347,000)
<u>0</u>	Total of vote .....	<u>0</u>
299,000	Estimated	
198,000	Special Warrant No. 9	
497,000		
(497,000)	Less recoveries	
<u>0</u>		
Group account classification		
	Other expenditures .....	347,000
	Less recoveries .....	347,000
		<u>0</u>

Special Account

NORTH EAST COAL DEVELOPMENT — SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 6)

Appropriations		Actual Expenditures
<u>2,000,000</u>	Total expenditure .....	<u>282,985</u>
Group account classification		
	Operating costs .....	<u>282,985</u>

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
43	Minister's Office .....	125,531		125,531	124,776
44	Intergovernmental Relations .....	2,309,876		2,309,876	2,108,544
	Statutory — <i>Public Service Act</i> (R. S. B. C. 1979, chap. 343, sec. 78)				
	— Medical Expenses, London, Eng- land .....		4,579	4,579	4,579
		<u>2,435,407</u>	<u>4,579</u>	<u>2,439,986</u>	<u>2,237,899</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 43 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>125,531</u>	Total of vote .....	<u>124,776</u>
Group account classification		
Salaries and benefits .....		117,946
Operating costs .....		<u>6,830</u>
		<u>124,776</u>

## Vote 44

## INTERGOVERNMENTAL RELATIONS

*Description*

This vote provides for the general operations of the ministry including:

- (a) *Administration*—This sub-vote provides for the cost of administrative support and other services of the ministry and the cabinet's committee system. It also provides for the coordination and development of policies, strategies and activities regarding the province's relations with other governments and for the coordination and development of British Columbia's policies on proposals to reform federalism. Grants are provided to the Canadian Intergovernmental Conference Secretariat and others involved in intergovernmental relations.
- (b) *B.C. House, London*—This sub-vote provides for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of B.C. House in London and the provision of services to tenants.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,601,093	Administration .....	1,471,588
708,783	B.C. House, London .....	636,956
<u>2,309,876</u>	Total of vote .....	<u>2,108,544</u>
	Group account classification	
	Salaries and benefits .....	1,412,319
	Operating costs .....	531,770
	Asset acquisitions .....	124,455
	Grants and contributions.....	40,000
		<u>2,108,544</u>

**Statutory**

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>4,579</u>	Medical expenses, London, England .....	<u>4,579</u>
	Group account classification	
	Salaries and benefits .....	<u>4,579</u>





## MINISTRY OF INTERNATIONAL TRADE AND INVESTMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
	Ministry Operations .....	0			
	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — Transfer from Ministry of Industry and Small Business Development		467,217	467,217	328,218
	Statutory — <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, Eng- land .....		67	67	67
		0	467,284	467,284	328,285

INTERNATIONAL TRADE AND INVESTMENT

Description

The remaining portion of Vote 42 relating to the Trade and Export Promotion branches of the Trade, Industry and Export Promotion sub-vote was transferred to the Ministry of International Trade and Investment by Order in Council 302/85. This transfer provides funds to stimulate new business investment and private sector capital formation and to analyze and develop long-term trade policies. Provision is also made for ministerial and related staff travel outside Canada, trade missions and general promotion for the export of British Columbia's goods and services. Grants are made to private sector enterprises including the Asia Pacific Foundation to assist export promotion and new product and process development.

Appropriations		Actual Expenditures
<u>467,217</u>	Total expenditure.....	<u>328,218</u>
0	Estimated	
467,217	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — transfer from Ministry of Industry and Small Business Development	
<u>467,217</u>		
	Group account classification	
	Salaries and benefits .....	136,973
	Operating costs .....	157,363
	Asset acquisitions .....	10,659
	Grants and contributions.....	<u>23,223</u>
		<u>328,218</u>

Statutory

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>67</u>	Medical expenses, London, England .....	<u>67</u>
	Group account classification	
	Salaries and benefits .....	<u>67</u>

## MINISTRY OF LABOUR

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
45	Minister's Office .....	196,554		196,554	195,328
46	Ministry Operations .....	57,715,546			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		(18,936)	57,696,610	51,870,069
	Statutory — <i>Human Rights Act</i> (S.B.C. 1984, chap. 22, sec. 25).....		350,677	350,677	350,677
	<i>Pulp and Paper Collective Bargaining Assistance Act</i> (S.B.C. 1984, chap. 10, sec. 12).....		641	641	641
		<u>57,912,100</u>	<u>332,382</u>	<u>58,244,482</u>	<u>52,416,715</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 45

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Labour, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>196,554</u>	Total of vote .....	<u>195,328</u>
Group account classification		
Salaries and benefits .....		192,134
Operating costs .....		<u>3,194</u>
		<u>195,328</u>

## Vote 46

## MINISTRY OPERATIONS

*Description*

This vote provides for the administration of the following statutes and programs: *Apprenticeship Act, Electrical Safety Act, Employment Standards Act, Factory Act, Gas Safety Act, Labour Code, Ministry of Labour Act, Power Engineers and Boiler and Pressure Vessel Safety Act, Refugee Settlement Act, Wage (Public Construction) Act* and the Human Rights Program. Major programs and activities include:

- (a) *Ministry Management* — This sub-vote provides for the ministry's management and for the provision of central programs including personnel, computer, communications and other administrative services.
- (b) *Women's Programs* — This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society.
- (c) *Labour Relations and Compensation Advisory Services* — This sub-vote provides for mediation and arbitration services related to labour disputes, investigation of complaints filed by non-unionized employees, investigation and attempts to resolve allegations of discrimination and advice to employers and workers who are appealing, through the Boards of Review, decisions made by the Worker's Compensation Board. Grants are provided to individuals for specialized assistance when challenging Workers' Compensation Board decisions.
- (d) *Employment Standards Branch* — This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board.
- (e) *Human Rights Programs* — This sub-vote provides for the administration of provincial legislation respecting human rights. Contributions are provided to individuals and organizations pursuing human rights actions.
- (f) *Safety Engineering Services* — This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigerator systems and environmental conditions in factories and offices. The sub-vote also provides for safety education programs.
- (g) *Labour Market Programs* — This sub-vote provides for the development, administration and delivery of employment programs and for the planning and management of apprenticeship and industrial training. Provision is also made for provincial programs pertaining to immigration matters, manpower advisory services and trade schools, and comprehensive and coordinated vocational rehabilitation services for disabled persons. Grants and contributions are provided to individuals and agencies for apprenticeship training costs, apprenticeship living allowances and employment programs for the disabled and disadvantaged.
- (h) *Labour Relations Board* — This sub-vote provides for the administration of the *Labour Code* by the Labour Relations Board.
- (i) *Boards of Review* — This sub-vote provides for the operation of the Boards of Review, an appellate agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board respecting workers. The cost of the Boards of Review is fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,857,185	Ministry Management.....	4,251,430
610,990	Women's Programs .....	613,280
1,734,791	Labour Relations and Compensation Advisory Services .....	1,760,610
4,809,894	Employment Standards Branch .....	4,668,519
692,795	Human Rights Programs .....	348,240
11,059,119	Safety Engineering Services.....	10,917,213
31,509,436	Labour Market Programs .....	25,840,368
3,422,390	Labour Relations Board.....	3,470,409
10	Boards of Review (net of recoveries) .....	0
<u>57,696,610</u>	Total of vote .....	<u>51,870,069</u>
57,715,546	Estimated	
(18,936)	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>57,696,610</u>		

Vote 46 — Continued

Group account classification	
Salaries and benefits .....	26,089,681
Operating costs .....	8,537,444
Asset Acquisitions .....	1,355,500
Transfer to Ministry of Education — Vote 18 .....	12,329,848
Grants and contributions.....	5,483,028
	<u>53,795,501</u>
Recoveries	
Workers' Compensation Board.....	1,624,552
Other.....	<u>300,880</u>
	<u>1,925,432</u>
	<u>51,870,069</u>

Statutory

HUMAN RIGHTS ACT (S.B.C. 1984, chap. 22, sec. 25)

Appropriations		Actual Expenditures
<u>350,677</u>	Total expenditure.....	<u>350,677</u>
Group account classification		
	Salaries and benefits .....	245,792
	Operating costs .....	92,126
	Asset acquisitions .....	12,759
		<u>350,677</u>

Statutory

PULP AND PAPER COLLECTIVE BARGAINING ASSISTANCE ACT (S.B.C. 1984, chap. 10, sec. 12)

Appropriations		Actual Expenditures
<u>641</u>	Total expenditure.....	<u>641</u>
Group account classification		
	Operating costs .....	<u>641</u>



## MINISTRY OF LANDS, PARKS AND HOUSING

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
47	Minister's Office .....	191,758		191,758	127,753
48	Ministry Operations .....	59,589,082		59,589,082	58,189,345
49	Ministry Enterprises .....	10		10	
50	British Columbia Home Program .....	10		10	
	Statutory — <i>Financial Administration</i> <i>Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries — Westmin Resources — Alexander Mackenzie Grease Trail				
		59,780,860		59,780,860	58,317,098
	Special Accounts —				
	Crown Land — <i>Ministry of Lands,</i> <i>Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7) .....	18,500,000	2,350,073	20,850,073	20,850,073
	Provincial Home Acquisition — <i>Home Conversion and Leasehold</i> <i>Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase</i> <i>Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21) .....	4,000,000	3,481,800	7,481,800	7,481,800
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3) .....	2,478,000		2,478,000	1,246,742
		<u>84,758,860</u>	<u>5,831,873</u>	<u>90,590,733</u>	<u>87,895,713</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 47

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>191,758</u>	Total of vote .....	<u>127,753</u>
Group account classification		
	Salaries and benefits .....	122,022
	Operating costs .....	3,980
	Asset acquisitions .....	<u>1,751</u>
		<u>127,753</u>

## Vote 48

## MINISTRY OPERATIONS

*Description*

This vote provides for central ministry administration as well as the development of policies and the management of programs in support of the ministry's mandate of lands, parks, outdoor recreation and housing. Major programs and activities include:

- (a) *Administration*—This sub-vote provides for the ministry executive, computer systems, office accommodation, vehicles, and central ministry administration including legal, financial, personnel, and public information services. Computer, consulting and building occupancy costs relating to Provincial Home Acquisition Programs and Crown Land Programs are recovered from the Provincial Home Acquisition and Crown Land Special Accounts respectively.
- (b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs. The main activities are the delivery of Provincial Home Acquisition and Crown Land Programs by field and headquarters staff, provision of grants and subsidies for the British Columbia Housing Management Commission and non-profit societies or corporations providing housing for senior citizens or disabled persons and the administration of the University Endowment Lands. Operating costs relating to Provincial Home Acquisition and Crown Land Programs are recovered from the Provincial Home Acquisition and Crown Land Special Accounts respectively. Other recoveries include fees, licences and ratepayer contributions from the University Endowment Lands and revenue from sales and sundry items. The net operating cost of the University Endowment Lands is recovered from the University Endowment Lands Administration Special Account.
- (c) *Parks and Outdoor Recreation*—This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for the production of outdoor recreation education and safety programs.

Appropriations		Actual Expenditures
	Classification by sub-vote	
8,250,782	Administration (net of recoveries) .....	9,527,673
22,095,934	Lands and Housing (net of recoveries) .....	21,132,498
29,242,366	Parks and Outdoor Recreation .....	27,529,174
<u>59,589,082</u>	Total of vote .....	<u>58,189,345</u>
	Group account classification	
	Salaries and benefits .....	35,511,913
	Operating costs .....	18,361,965
	Asset acquisitions .....	3,191,211
	Grants and contributions .....	15,363,959
		72,429,048
	Less Transfers	
	Crown Land Account .....	11,863,425
	Provincial Home Acquisition Account .....	1,017,921
	Recoveries	
	Miscellaneous .....	111,615
		12,992,961
		59,436,087
	Less U.E.L. receipts	
	Taxes .....	743,282
	Sales and services .....	485,653
	Miscellaneous .....	10,901
		1,239,836
	Excess of disbursements over receipts transferred to U.E.L. Account .....	6,906
		1,246,742
		<u>58,189,345</u>

**Vote 49****MINISTRY ENTERPRISES***Description*

This vote provides for the maintenance and operation of the University Endowment Lands Golf Course. Funds expended by the government are recovered from operating revenue, including fees and concessions. No funding is provided for Park Enterprises for 1984/85 due to their privatization.

Appropriations		Actual Expenditures
	Classification by sub-vote	
542,535	University Endowment Lands Golf Course .....	441,198
(542,525)	Recoveries from Operations .....	(441,198)
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Salaries and benefits .....	267,471
	Operating costs .....	169,675
	Asset acquisitions .....	4,052
		441,198
	Recoveries	
	Sales .....	441,198
		<u>0</u>

**Vote 50****BRITISH COLUMBIA HOME PROGRAM***Description*

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Expenditures incurred under this vote are fully recovered from the voted appropriation for interest on the public debt.

Appropriations		Actual Expenditures
	Classification by sub-vote	
11,000,000	British Columbia Home Program Interest Cost .....	8,727,821
(10,999,990)	Recoveries from Interest on the Public Debt Vote .....	(8,727,821)
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Other expenditures .....	8,727,821
	Recoveries	
	Vote 77—Interest on the Public Debt .....	8,727,821
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Westmin Resources .....	<u>0</u>
	Group account classification	
	Salaries and benefits .....	21,455
	Operating costs .....	69,483
	Asset acquisitions .....	12,223
		103,161
	Less recoveries .....	103,161
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Alexander Mackenzie Grease Trail.....	<u>0</u>
Group account classification		
	Operating costs .....	12,170
	Less recoveries.....	<u>12,170</u>
		<u>0</u>

**Special Account**CROWN LAND—*MINISTRY OF LANDS, PARKS AND HOUSING ACT* (R.S.B.C. 1979, chap. 277, sec. 7)

Appropriations		Actual Expenditures
<u>20,850,073</u>	Total expenditure.....	<u>20,850,073</u>
18,500,000	Estimated	
2,350,073	Statutory— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7)	
<u>20,850,073</u>		
Group account classification		
	Salaries and benefits .....	10,183,441
	Operating costs .....	1,627,004
	Asset acquisitions .....	559,957
	Other expenditures .....	<u>8,765,091</u>
		21,135,493
Recoveries		
	B.C. Hydro and Power Authority.....	188,211
	Other expenditures .....	<u>97,209</u>
		285,420
		<u>20,850,073</u>

**Special Account**PROVINCIAL HOME ACQUISITION - *HOME CONVERSION AND LEASEHOLD LOAN ACT* (R.S.B.C. 1979, chap. 170, sec. 17) and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21)

Appropriations		Actual Expenditures
<u>7,481,800</u>	Total expenditure.....	<u>7,481,800</u>
4,000,000	Estimated	
3,481,800	Statutory— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21)	
<u>7,481,800</u>		
Group account classification		
	Salaries and benefits .....	788,358
	Operating costs .....	380,338
	Grants and contributions.....	900,052
	Other expenditures .....	<u>5,413,052</u>
		7,481,800

Special Account

UNIVERSITY ENDOWMENT LAND ACT (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations		Actual Expenditures
<u>2,478,000</u>	Total expenditure.....	<u>1,246,742</u>
Group account classification		
Salaries and benefits .....		629,507
Operating costs .....		568,696
Asset acquisitions .....		<u>48,539</u>
		<u>1,246,742</u>

## MINISTRY OF MUNICIPAL AFFAIRS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
51	Minister's Office .....	174,580			
	Supplement — Special Warrant No. 15 .....		5,000	179,580	178,669
52	Operations and Administration .....	9,186,203		9,186,203	8,669,749
53	Municipal Revenue Sharing .....	174,590,000		174,590,000	174,590,000
		183,950,783	5,000	183,955,783	183,438,418
	Special Account — Downtown Re- vitalization — <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2) .....	1,100,000		1,100,000	1,008,243
		185,050,783	5,000	185,055,783	184,446,661



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 51

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>179,580</u>	Total of vote .....	<u>178,669</u>
174,580	Estimated	
<u>5,000</u>	Special Warrant No. 15	
<u>179,580</u>		
Group account classification		
	Salaries and benefits .....	169,617
	Operating costs .....	<u>9,052</u>
		<u>178,669</u>

## Vote 52

## OPERATIONS AND ADMINISTRATION

*Description*

This vote provides for executive direction and management of the ministry as well as delivery of operating and statutory grant programs including:

- (a) *General Administration*—This sub-vote provides for executive direction as well as administrative services to operating programs of the ministry. Included in this sub-vote are the Inspector of Municipalities, policy research and development, legislative review, budget coordination, internal accounting and reporting, personnel administration, office management and accommodation, data processing services, administration of the *Home Owner Grant Act* and the Downtown Revitalization Program.
- (b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, development and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal, financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, advice and assistance in community and regional development processes as they relate to local government, administration of provincial regulations governing building construction and the *Islands Trust Act*, investigations into local government issues and engineering analysis of local government water and sewerage construction projects. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.
- (c) *Grants and Contributions*—This sub-vote provides for grants and contributions to local governments. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act*, contributions for police services, and other general grants to assist local authorities in financing various projects and services.

Appropriations	Classification by sub-vote	Actual Expenditures
1,953,827	General Administration.....	2,085,066
2,857,376	Municipal Support Services.....	2,764,997
4,375,000	Grants and Contributions.....	3,819,686
	—Local Services to Provincial Property.....	2,915,606
2,700,000	—General Grants.....	904,080
1,675,000	Total of vote .....	8,669,749
<u>9,186,203</u>		
Group account classification		
	Salaries and benefits .....	3,434,388
	Operating costs .....	1,286,665
	Asset acquisitions .....	111,785
	Grants and contributions .....	3,836,911
		<u>8,669,749</u>

Vote 53

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Special Fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the fund in respect of various grants and contributions to municipalities and regional districts.

Appropriations		Actual Expenditures
<u>174,590,000</u>	Total of vote .....	<u>174,590,000</u>
Group account classification		
	Transfer to Revenue Sharing Fund.....	<u>174,590,000</u>

Special Account

DOWNTOWN REVITALIZATION—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2)

Appropriations		Actual Expenditures
<u>1,100,000</u>	Total expenditure.....	<u>1,008,243</u>
Group account classification		
	Grants and contributions.....	<u>1,008,243</u>

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
54	Minister's Office .....	190,839		190,839	175,763
55	Provincial Secretary and Government Services .....	33,373,140		33,373,140	31,476,003
56	Government Information Service .....	18,915,859		18,915,859	18,443,832
57	Culture, Heritage and Recreation .....	17,884,946		17,884,946	17,496,141
58	Government Personnel, Pensions and Employee Benefits Administration ...	13,250,416		13,250,416	12,389,061
59	Pensions and Employee Benefits Con- tributions .....	10		10	
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
	— Historic Site — Pacific Rim Na- tional Park				
	— Computer Exhibits and Training				
	— National Associate Museums Program				
	— Artifact Purchases				
	— British Columbia Heritage Trust Administration				
	— Public Library Books — Field				
	— English as a Second Language — the Westcoast Reader				
		83,615,210		83,615,210	79,980,800
	Special Account — Provincial Com- puterization of Libraries — <i>Spe- cial Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7) .....	775,000		775,000	638,437
		84,390,210		84,390,210	80,619,237

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 54

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>190,839</u>	Total of vote .....	<u>175,763</u>
Group account classification		
Salaries and benefits .....		167,394
Operating costs .....		5,703
Asset Acquisitions .....		<u>2,666</u>
		<u>175,763</u>

## Vote 55

## PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, *Lottery Act*, *Queen's Printer Act*, *Election Act*, *Inquiry Act*, *Legislative Library Act*, *Document Disposal Act* and the provision of central services to the legislature, the executive council and government ministries including:

- (a) *Administration and Support Services* — This sub-vote provides for ministry administration and program support to the executive, administration of orders in council, official functions of the Provincial Secretary, data processing, building occupancy expenses, grants to non-profit associations and administration of the First Citizens' Fund.
- (b) *Provincial Secretary* — This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides the following specialized services to the executive and government:
  - (i) Protocol and Special Services — provides for the expenses of cabinet and its members, cabinet committees, ministerial and related staff travel and transportation expenses within Canada, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries. Grants are provided for the Queen Elizabeth II British Columbia Centennial Scholarship.
  - (ii) Government House — provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor.
  - (iii) British Columbia Lotteries — provides for the licensing of bingos and other forms of social gambling in the province, for certain costs incurred in the administration of the Western Canada Lottery Foundation and Inter-provincial Lottery Corporation of British Columbia and for the administration of grants from the lottery fund as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund.
  - (iv) Provincial Elections — provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act*.
- (c) *Government Services* — The sub-vote provides for the following programs and activities serving special offices, ministries and certain government agencies:
  - (i) Legislative Library — provides for library and research services, primarily to members of the legislative assembly and employees of government ministries.
  - (ii) Postal Branch — provides for the cost of all government postal services.
  - (iii) Records Management — provides for a centralized records management service to government ministries including technical microfilming advice and support.
  - (iv) Insurance and Risk Management — provides for technical advice and support services to government ministries for insurance and risk management.
  - (v) Legislative Building — provides for the costs of improvements to and the operation and maintenance costs of the legislative buildings and Government House.
  - (vi) Queen's Printer — provides for printing services and stationery supplies for all ministries and related organizations. All expenditures are recovered from users of this service.

Appropriations	Classification by sub-vote	Actual Expenditures
12,179,376	Administration and Support Services .....	11,786,245
3,153,581	Provincial Secretary (net of recoveries) .....	3,960,430
	— Protocol and Special Services .....	988,239
1,321,299	— Government House .....	361,659
316,301	— British Columbia Lotteries .....	0
10	— Provincial Elections .....	2,610,532
1,515,971	Government Services (net of recoveries) .....	15,729,328
	— Legislative Library .....	1,095,513
18,040,183	— Postal Branch .....	10,934,063
	— Records Management .....	815,638
	— Insurance and Risk Management .....	142,643
	— Legislative Building .....	2,741,471
	— Queen's Printer .....	0
10	Total of vote .....	31,476,003
33,373,140		

Vote 55 — Continued

Group account classification	
Salaries and benefits .....	12,384,284
Operating costs .....	41,539,911
Asset acquisitions .....	709,413
Grants and contributions .....	113,101
Other expenditures .....	536,170
	<u>55,282,879</u>
Recoveries	
Queen's Printer .....	22,415,059
Lottery Fund .....	1,391,697
Other .....	120
	<u>23,806,876</u>
	<u>31,476,003</u>

Vote 56

GOVERNMENT INFORMATION SERVICES

Description

This vote provides for the planning, coordination, and implementation of government communication policy and programs, general advertising and information services for all ministries and the operation of production centres for use by all ministries. A portion of the cost of production and advertising is recovered from other ministries, special accounts and funds.

Appropriations		Actual Expenditures
<u>18,915,859</u>	Total of vote .....	<u>18,443,832</u>
Group account classification		
Salaries and benefits .....		1,971,658
Operating costs .....		16,347,936
Asset acquisitions .....		124,186
Other expenditures .....		52
		<u>18,443,832</u>



## Vote 57

## CULTURE, HERITAGE AND RECREATION

*Description*

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act* and *Heritage Conservation Act* and for the implementation of policies and programs in the areas of culture, multiculturalism, the arts and amateur sports and recreation including:

- (a) *Provincial Museum* — This sub-vote provides for increasing knowledge of British Columbia's human and natural history through the acquisition and care for museum collections, pursuant to the *Museum Act* and communication of the knowledge gained to the general public.
- (b) *Provincial Archives* — This sub-vote provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province.
- (c) *Heritage Conservation* — This sub-vote provides for the protection, preservation and management of the province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust as required by the *Heritage Trust Act*.
- (d) *Recreation and Sport* — This sub-vote provides for the implementation of government policies and the delivery of services for amateur sport, recreation and physical fitness. It also provides for advice and funding to amateur sport and recreation organizations, operation of the British Columbia summer and winter games and administration of the Physical Fitness and Amateur Sports Fund.
- (e) *Cultural Services* — This sub-vote provides for the implementation of government policies and the delivery of services in the performing arts, museums and art galleries. It also provides advice and funding for the arts including the management of the British Columbia art collection and administration of the British Columbia Cultural Fund. This sub-vote also provides for the office of the cultural heritage advisor and includes grants to multicultural organizations.
- (f) *Library Services* — This sub-vote provides for the administration of the *Library Act*, advice and grants to the province's public library systems, direct library services to various areas of the province and delivery of library services to special groups.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,854,858	Provincial Museum.....	4,794,730
1,640,337	Provincial Archives.....	1,518,095
1,735,661	Heritage Conservation.....	1,681,027
1,188,869	Recreation and Sport.....	1,247,101
794,531	Cultural Services.....	685,981
7,670,690	Library Services.....	7,569,207
<u>17,884,946</u>	Total of vote .....	<u>17,496,141</u>
	Group account classification	
	Salaries and benefits.....	8,686,141
	Operating costs .....	2,381,115
	Asset acquisitions .....	195,875
	Grants and contributions.....	6,233,010
		<u>17,496,141</u>

Vote 58 GOVERNMENT PERSONNEL, PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for policy, administration and support services to government on personnel, pension, and employee benefit matters through the following central agencies:

- (a) *Public Service Commission* — This sub-vote provides for planning, development, implementation and administration of personnel policies and programs. Major programs and activities include human resource planning, recruitment and selection, the appointment of new employees, the promotion, demotion or transfer of employees within the public service and the placement of employees who are supernumerary, disabled or returning from long-term disability. The commission is also responsible for the identification, design, development and delivery of staff development training and safety programs throughout the public service, and the investigation and hearing of appeals involving appointments, management terminations and other complaints. A portion of the cost of delivering certain training courses is recovered from other ministries.
- (b) *Government Employee Relations Bureau* — This sub-vote provides for the development of personnel management policies and practices including the negotiation and administration of collective agreements on behalf of the government, establishment of rates of remuneration, employee benefits policies, practices and administration, establishment and review of systems of job evaluation and classification in the government and determination of the classification of all positions within government organization structures. This sub-vote also provides for settlement payments for grievance arbitration, rights disputes and other personnel related settlements agreed to by the Bureau and for the employer's share of costs for boards of arbitration. A grant is provided for membership in the Public Employers of British Columbia.
- (c) *Superannuation Commission* — This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes. It also provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:
  - Pension (Public Service) Act;*
  - Pension (Municipal) Act;*
  - Pension (Teachers) Act;*
  - Pension (College) Act;*
  - Legislative Assembly Allowances and Pension Act;*
  - BC Rail Ltd. pension fund rules and regulations;
  - British Columbia Hydro and Power Authority pension fund regulations;
  - British Columbia Power Commission superannuation fund regulations; and
  - Workers' Compensation Board superannuation fund plan.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,292,930	Public Service Commission .....	3,735,809
3,844,247	Government Employee Relations Bureau .....	3,788,694
5,113,239	Superannuation Commission .....	4,864,558
<u>13,250,416</u>	Total of vote .....	<u>12,389,061</u>
	Group account classification	
	Salaries and benefits .....	7,948,803
	Operating costs .....	3,574,719
	Asset acquisitions .....	732,061
	Grants and contributions .....	106,850
	Other expenditures .....	26,628
		<u>12,389,061</u>

## Vote 59

## PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

*Description*

This vote provides for the costs to government of statutory and other employee benefits including:

(a) *Pension Contributions and Retirement Benefits:*

- (i) Provincial Pension — provides for the costs of employer contributions to the public service superannuation plan including certain agencies and corporations whose payrolls are administered by the central pay office of the government.
- (ii) Miscellaneous Statutory Items — provides for the employer's costs for minor statutory requirements such as payments in recognition of war service.
- (iii) Canada Pension — provides for the employer's costs of matching employee contributions to the Canada Pension Plan, including certain agencies and corporations whose payrolls are administered by the central pay office of the government.
- (iv) Members of the Legislative Assembly Superannuation — provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act*.
- (v) Death and Retiring Benefits — provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from certain agencies and corporations whose payrolls are administered by the government.

(b) *Employee Health, Insurance and Other Benefits:*

- (i) Extended Health and Dental — provides for employer's costs for the extended health and dental plan.
- (ii) Group Insurance — provides for the employer's costs for the group life insurance plan.
- (iii) Medical Services Plan — provides for the full payment by the employer of employee medical services plan premiums.
- (iv) Long-Term Disability — provides for employer contributions to the long-term disability plan.
- (v) Group Aviation Accident Insurance — provides for the employer's costs for group air travel insurance coverage.
- (vi) Unemployment Insurance — provides for the employer's costs for unemployment insurance premiums.
- (vii) Workers' Compensation — provides for the employer's costs for the assessment levied by the Workers' Compensation Board.
- (viii) Other Benefits — provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from certain agencies and corporations which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

- (c) *Chargebacks to Special Offices and Ministries of Government* — This sub-vote provides for the complete recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries of government for employees covered by these plans and receiving these benefits.

Appropriations	Classification by sub-vote	Actual Expenditures
86,876,000	Pension Contributions and Retirement Benefits	
	(net of recoveries) .....	87,590,786
63,985,000	—Provincial Pension .....	67,936,714
500,000	—Miscellaneous Statutory Items .....	9,280
12,260,000	—Canada Pension .....	11,643,798
270,000	—Members of the Legislative Assembly	
	Superannuation .....	227,344
9,861,000	—Death and Retiring Benefits .....	7,773,650
82,764,000	Employee Health, Insurance and Other Benefits	
	(net of recoveries) .....	94,752,809
19,700,000	—Extended Health and Dental .....	17,670,472
3,600,000	—Group Insurance .....	3,522,929
11,305,000	—Medical Services Plan .....	11,616,720
6,365,000	—Long-Term Disability .....	9,050,276
150,000	—Group Aviation Accident Insurance .....	126,971
23,000,000	—Unemployment Insurance .....	20,942,170
7,130,000	—Workers' Compensation .....	7,488,733
11,514,000	—Other Benefits .....	24,334,538
(169,639,990)	Chargebacks to Special Offices and Ministries	
	of Government (recoveries) .....	(182,343,595)
10	Total of vote .....	0

Vote 59 — Continued

Group account classification	
Salaries and benefits .....	189,432,431
Recoveries	
Provincial Pension Plan .....	838,516
Canada Pension Plan .....	263,118
Death and Retiring Benefits .....	84,146
Extended Health and Dental .....	3,798,231
Group Insurance .....	1,275,490
Medical Services Plan .....	321,687
Long-Term Disability .....	33,166
Unemployment Insurance .....	471,526
Workers' Compensation Board .....	2,956
Less transfer to Vote 78 — contingencies .....	12,817,057
Recoveries — other ministries .....	169,526,538
	<u>189,432,431</u>
	<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Historic Site — Pacific Rim National Park .....	<u>0</u>
Group account classification		
Operating costs .....	44,498	
Less recoveries .....	44,498	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Computer Exhibits and Training .....	<u>0</u>
Group account classification		
Operating costs .....	152,957	
Less recoveries .....	152,957	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	National Associate Museums Program .....	<u>0</u>
Group account classification		
Operating costs .....	10,150	
Less recoveries .....	10,150	
	<u>0</u>	

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Artifact purchases .....	
Group account classification	
Asset acquisitions .....	24,044
Less recoveries .....	24,044
	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
British Columbia Heritage Trust administration.....	
Group account classification	
Salaries and benefits .....	3,394
Operating costs .....	13,856
	17,250
Less recoveries .....	17,250
	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Public library books — field .....	
Group account classification	
Operating costs .....	266,714
Less recoveries .....	266,714
	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
English as a second language — the Westcoast Reader .....	
Group account classification	
Operating costs .....	62,750
Less recoveries .....	62,750
	<u>0</u>

Special Account

PROVINCIAL COMPUTERIZATION OF LIBRARIES  
*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 7)

Appropriations		Actual Expenditures
<u>775,000</u>	Total expenditure.....	<u>638,437</u>
Group account classification		
Grants and contributions.....		<u>638,437</u>

## MINISTRY OF TOURISM

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
60	Minister's Office .....	141,801		141,801	139,700
61	Ministry Operations .....	7,730,710		7,730,710	6,875,521
	Statutory — <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, Eng- land and California, U.S.A. ....		22,504	22,504	22,504
		<u>7,872,511</u>	<u>22,504</u>	<u>7,895,015</u>	<u>7,037,725</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 60

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Tourism, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>141,801</u>	Total of vote .....	<u>139,700</u>
Group account classification		
Salaries and benefits .....		132,573
Operating costs .....		5,787
Asset acquisitions .....		<u>1,340</u>
		<u>139,700</u>

## Vote 61

## MINISTRY OPERATIONS

*Description*

This vote provides for the ministry's programs to develop and market the province's tourism potential including:

- (a) *General Administration*—This sub-vote provides for general administration of the ministry including executive direction, financial services, administration and personnel services and policy development and planning.
- (b) *Tourism Development*—This sub-vote provides for the development of tourist facilities in the province and services to visitors. Activities include visitor information centres, publication of road maps, accommodation guides and other information publications and training for operators and employees in the hospitality industry. Grants are provided to regional tourist councils to facilitate the coordination of province-wide tourist activities.
- (c) *Tourism Marketing*—This sub-vote provides for the national and international marketing of British Columbia as a tourist destination. Activities include tourism advertising, operation of tourist information offices outside of Canada and the promotion of special events, attractions, conventions and winter ski developments. This sub-vote also provides for the information services of the ministry.
- (d) *Royal Hudson Steam Train*—This sub-vote provides for the operation of the Royal Hudson Steam Train. Recoveries are received from the revenue generated by train operations.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,894,340	General Administration .....	2,309,429
2,279,435	Tourism Development .....	2,572,231
1,841,925	Tourism Marketing .....	1,446,825
715,010	Royal Hudson Steam Train (net of recoveries) .....	547,036
<u>7,730,710</u>	Total of vote .....	<u>6,875,521</u>
	Group account classification	
	Salaries and benefits .....	2,834,627
	Operating costs .....	3,770,130
	Asset acquisitions .....	79,073
	Grants and contributions .....	781,303
	Other expenditure .....	1,102
		<u>7,466,235</u>
	Recoveries	
	Royal Hudson Steam Train .....	590,714
		<u>6,875,521</u>

**Statutory**

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>22,504</u>	Medical expenses—London, England and California, U.S.A. ....	<u>22,504</u>
	Group account classification	
	Salaries and benefits .....	<u>22,504</u>



## MINISTRY OF TRANSPORTATION AND HIGHWAYS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
62	Minister's Office .....	218,797		218,797	187,780
63	Administration and Services Department .....				
	.....	10,213,139		10,213,139	10,046,932
64	Highway Operations Department .....	461,206,535			
	Supplement—				
	Special Warrant No. 2 .....		100,000,000		
	Special Warrant No. 16 .....		121,588,000	682,794,535	665,617,406
65	Hydro Development — Highway Construction .....	10		10	
66	Motor Vehicle Department .....	28,035,515			
	Supplement — Special Warrant No. 5 .....		4,820,000	32,855,515	31,989,706
67	Motor Carrier Commission and Branch .....	2,627,154		2,627,154	2,583,689
68	Transportation Policy Department .....	5,695,879		5,695,879	4,596,198
69	Air Services Branch .....	5,228,694		5,228,694	5,073,237
70	Crown Corporation Assistance .....	55,807,700		55,807,700	55,471,433
	Statutory —				
	<i>Financial Administration Act</i>				
	(S.B.C. 1981, chap. 15, sec. 21				
	(1) — Special Warrant No. 17—				
	Grant <i>re</i> Newman Creek Railway				
	Bridge .....		870,000	870,000	800,000
		<u>569,033,423</u>	<u>227,278,000</u>	<u>796,311,423</u>	<u>776,366,381</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 62

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>218,797</u>	Total of vote .....	<u>187,780</u>
Group account classification		
Salaries and benefits .....		178,311
Operating costs .....		<u>9,469</u>
		<u>187,780</u>

**Vote 63****ADMINISTRATION AND SERVICES DEPARTMENT***Description*

This vote provides for the executive direction of the ministry and for the administrative and support services to the operating, planning and research program, including the management of the ministry's resources.

Appropriations		Actual Expenditures
	Classification by sub-vote	
9,212,342	General Administration—Highways .....	9,017,488
<u>1,000,797</u>	General Administration—Transportation .....	<u>1,029,444</u>
<u>10,213,139</u>	Total of vote .....	<u>10,046,932</u>
	Group account classification	
	Salaries and benefits .....	4,786,720
	Operating costs .....	4,726,763
	Asset acquisitions .....	<u>533,449</u>
		<u>10,046,932</u>

Vote 64

HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public including:

- (a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation-related activities. Recoveries are received from the British Columbia Ferry Corporation for repairs to docks and other installations and vehicle maintenance.
- (b) *Highway Construction and Improvements*—This sub-vote provides for the development, improvement and expansion of the highway and ferry system including planning, engineering, design, survey, construction, reconstruction, paving and rights-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings and tunnels. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government in connection with their highway systems. Recoveries are received from shared programs with the federal government for railway crossings as well as North East Coal grade construction in conjunction with the British Columbia Railway Company.

Appropriations		Classification by sub-vote	Actual Expenditures
264,493,335		Highway Maintenance (net of recoveries) .....	257,787,191
	215,762,127	—Road Maintenance .....	213,580,031
	11,448,076	—Bridge Maintenance .....	9,954,979
	37,283,132	—Ferry Maintenance and Operations .....	34,252,181
418,301,200		Highway Construction and Improvements (net of recoveries) ..	407,830,215
	206,630,340	—Roads .....	206,375,889
	118,100,000	—Bridges and Ferry Landings .....	102,759,517
	1,448,015	—Ferries Construction and Improvement ..	659,329
	34,800,000	—Paving .....	33,357,137
	33,500,000	—Planning and Engineering Services .....	37,576,697
	21,300,000	—Property Acquisition .....	25,462,792
	2,522,845	—Municipal Contributions .....	1,638,854
<u>682,794,535</u>		Total of vote .....	<u>665,617,406</u>
461,206,535	Estimated		
100,000,000	Special Warrant No. 2		
121,588,000	Special Warrant No. 16		
<u>682,794,535</u>			

Group account classification

Salaries and benefits .....	182,860,933
Operating costs .....	212,576,262
Asset acquisitions .....	267,353,794
Grants and contributions .....	3,264,720
Other expenditures .....	117,091
	<u>666,172,800</u>

Recoveries

British Columbia Ferry Corporation .....	150,000
British Columbia Buildings Corporation .....	405,394

555,394

665,617,406



Vote 65

HYDRO DEVELOPMENT—HIGHWAY CONSTRUCTION

Description

This vote provides for the relocation and/or reconstruction of provincial highways, caused by the construction of British Columbia Hydro and Power Authority dams. All costs resulting from highway relocation or reconstruction are recovered from the British Columbia Hydro and Power Authority.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,979,172	Hydro Development—Highway Construction Costs .....	291,297
(4,979,162)	Recoveries from British Columbia Hydro and Power Authority ..	(291,297)
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Salaries and benefits .....	44,916
	Operating costs .....	96,678
	Asset acquisitions .....	<u>149,703</u>
		291,297
	Recoveries	
	British Columbia Hydro and Power Authority .....	<u>291,297</u>
		<u>0</u>

Vote 66

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act* and *Highway (Industrial) Act* and accompanying regulations including:

- (a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.
- (b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes the monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.
- (c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,122,581	Administration and Safety Branch.....	1,080,328
25,641,322	Vehicle and Drivers Licensing Branch.....	24,935,246
6,091,612	Standards and Compliance Branch.....	5,974,132
<u>32,855,515</u>	Total of vote .....	<u>31,989,706</u>
28,035,515	Estimated	
<u>4,820,000</u>	Special Warrant No. 5	
<u>32,855,515</u>		
	Group account classification	
	Salaries and benefits .....	14,983,078
	Operating costs .....	15,699,211
	Asset acquisitions .....	840,837
	Grants and contributions.....	459,452
	Other expenditures.....	7,128
		<u>31,989,706</u>

## Vote 67

## MOTOR CARRIER COMMISSION AND BRANCH

*Description*

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures including:

- (a) *Motor Carrier Commission*—This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by membership on a federal board pursuant to the *Motor Vehicle Transport Act (Canada)*.
- (b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the commission with respect to such applications and for safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures
	Classification by sub-vote	
415,775	Motor Carrier Commission .....	388,103
2,211,379	Motor Carrier Branch .....	2,195,586
<u>2,627,154</u>	Total of vote .....	<u>2,583,689</u>
	Group account classification	
	Salaries and benefits .....	1,810,777
	Operating costs .....	694,867
	Asset acquisitions .....	<u>78,045</u>
		<u>2,583,689</u>

## Vote 68

## TRANSPORTATION POLICY DEPARTMENT

*Description*

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*. Major programs and activities include:

- (a) *Administration — Transportation Policy Department* — This sub-vote provides executive direction of the department.
- (b) *Transportation Policy Analysis Branch* — This sub-vote provides for the development of a comprehensive provincial transportation policy, including consideration of the transportation services of the British Columbia Ferry Corporation and the British Columbia Railway Company. This sub-vote also provides for the air transport assistance program which provides grants to communities to develop local airport facilities.
- (c) *Engineering Inspection Branch* — This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and *Pipeline Act*. The branch also examines and certifies operating personnel for railway and aerial tramways.

Appropriations		Actual Expenditures
	Classification by sub-vote	
281,512	Administration — Transportation Policy Department .....	184,543
3,890,016	Transportation Policy Analysis Branch .....	2,986,858
1,524,351	Engineering Inspection Branch .....	1,424,797
<u>5,695,879</u>	Total of vote .....	<u>4,596,198</u>
	Group account classification	
	Salaries and benefits .....	1,714,016
	Operating costs .....	1,652,887
	Asset acquisitions .....	298,399
	Grants and contributions .....	<u>930,896</u>
		<u>4,596,198</u>

## Vote 69

## AIR SERVICES BRANCH

*Description*

This vote provides for the air services requirements of the provincial government including the acquisition and maintenance of aircraft, air and ground crews and other related operating and administrative costs. Recoveries are received from other ministries for staff travelling on government aircraft.

Appropriations		Actual Expenditures
<u>5,228,694</u>	Total of vote .....	<u>5,073,237</u>
Group account classification		
Salaries and benefits .....	1,998,112	
Operating costs .....	3,185,467	
Asset acquisitions .....	<u>29,912</u>	
	5,213,491	
Recoveries		
Ministries .....	<u>140,254</u>	
	<u>5,073,237</u>	

## Vote 70

## CROWN CORPORATION ASSISTANCE

*Description*

This vote provides for provincial contributions to the British Columbia Ferry Corporation and the British Columbia Railway Company.

- (a) *British Columbia Ferry Corporation* — This sub-vote provides for a contribution to the British Columbia Ferry Corporation and also provides for lease payments and related administrative costs for ferries leased to and operated by the corporation.
- (b) *British Columbia Railway Company* — This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

Appropriations		Actual Expenditures
47,822,700	Classification by sub-vote	
7,985,000	British Columbia Ferry Corporation .....	47,821,433
<u>55,807,700</u>	British Columbia Railway Company .....	<u>7,650,000</u>
	Total of vote .....	<u>55,471,433</u>
Group account classification		
Operating costs .....	1,633	
Asset acquisitions .....	4,819,800	
Grants and contributions .....	<u>50,650,000</u>	
	<u>55,471,433</u>	

**Statutory***FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 12 (1))*

Appropriations		Actual Expenditures
<u>870,000</u>	Special Warrant No. 17 — Grant <i>re</i> Newman Creek Railway Bridge .....	<u>800,000</u>
Group account classification		
Grants and contribution .....	<u>800,000</u>	

## MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
71	Minister's Office .....	127,518		127,518	126,342
72	Ministry Operations .....	11,923,515		11,923,515	11,754,551
73	Government Telecommunications Serv- ices .....	10		10	10
74	Universities .....	328,248,700		328,248,700	328,231,005
		<u>340,299,743</u>	<u></u>	<u>340,299,743</u>	<u>340,111,908</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 71

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Universities, Science and Communications, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>127,518</u>	Total of vote .....	<u>126,342</u>
Group account classification		
	Salaries and benefits .....	117,750
	Operating costs .....	<u>8,592</u>
		<u>126,342</u>

## Vote 72

## MINISTRY OPERATIONS

*Description*

This vote provides for the central direction, administration and operation of the ministry including:

- (a) *Administration, Support and Metric Conversion*—This sub-vote provides for the direction and development of ministry programs and services as well as administrative support and management services to the ministry. It also provides for rental and maintenance of buildings and offices occupied by ministry operations and data services. No provision has been made for the metric conversion program for 1984/85.
- (b) *Science and Technology Programs*—This sub-vote provides for grants for scientific research and technological development and for initiatives encouraging the location and growth of high technology industries in British Columbia.
- (c) *Communications Programs*—This sub-vote provides for the technical expertise required to assist government in developing and improving communications systems in British Columbia.

Appropriations	Classification by sub-vote	Actual Expenditures
1,424,945	Administration, Support and Metric Conversion .....	1,359,293
10,000,000	Science and Technology Programs .....	10,058,000
498,570	Communications Programs .....	337,258
<u>11,923,515</u>	Total of vote .....	<u>11,754,551</u>
	Group account classification	
	Salaries and benefits .....	1,235,163
	Operating costs .....	402,848
	Asset acquisitions .....	58,540
	Grants and contributions .....	10,058,000
		<u>11,754,551</u>



**Vote 73**

**GOVERNMENT TELECOMMUNICATION SERVICES**

*Description*

This vote provides for the operation of the government telecommunication network which serves all special offices and ministries and certain Crown corporations and agencies. It also provides for technical assistance in engineering and telecommunication equipment selection. Major programs and activities include:

- (a) *Telecommunication Charges*—This sub-vote provides for the rental and operation of telecommunication systems required by special offices and ministries of the government and certain Crown corporations and agencies. Recoveries are received from Crown corporations and agencies for services provided.
- (b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops, Prince George and Nelson and specialized services relating to radio, data, audio and visual communication. Recoveries are received from Crown corporations and agencies for services provided.
- (c) *Chargebacks to Special Offices and Ministries of Government*—This sub-vote provides for the complete recovery of the costs of providing telecommunication services from all special offices and ministries of the government.

Appropriations		Actual Expenditures
	Classification by sub-vote	
24,064,540	Telecommunication Charges (net of recoveries) .....	24,317,466
2,390,460	Telecommunication Services (net of recoveries) .....	2,384,488
(26,454,990)	Chargebacks to Special Offices and Ministries of Government (recoveries) .....	(26,701,944)
<u>10</u>	Total of vote .....	<u>10</u>
	Group account classification	
	Salaries and benefits .....	1,773,263
	Operating costs .....	28,592,770
	Asset acquisitions .....	1,082,342
		31,448,375
	Recoveries	
	Ministries .....	27,468,428
	Other .....	3,979,937
		31,448,365
		<u>10</u>

## Vote 74

## UNIVERSITIES

*Description*

This vote provides for the operation of the Universities Council, for contributions relating to the operating and capital support programs of the universities and other institutions, for development of university programs in non-metropolitan areas of British Columbia and the delivery system to support them and for the Knowledge Network of the West. Major programs and activities include:

- (a) *Universities Council of British Columbia*—This sub-vote provides for contributions for the operating expenses of the Universities Council. The council is appointed by cabinet to act as its advisor on universities affairs. This independent Crown agency also serves as an intermediary between British Columbia's three public universities and the provincial government.
- (b) *University Operating Contributions Program*—This sub-vote provides for contributions toward the operating expenses of the three provincial universities including instruction, research, support services, student services and administration. These contributions have been allocated to the three universities by the Universities Council based on a formula which has considered the size of the institution and student enrolment by year and type of course.
- (c) *Operating Contributions (Other)*—This sub-vote provides for contributions for the development of university programs in non-metropolitan areas of British Columbia and for extension and other university programs requiring specialized funding.
- (d) *Capital Support Program*—This sub-vote provides for contributions to the three provincial universities for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities and for purchases of major equipment items financed through the British Columbia Educational Institutions Capital Financing Authority. Contributions are also provided for the debt servicing costs of the universities' short-term borrowing requirements.

Appropriations		Actual Expenditures
	Classification by sub-vote	
530,700	Universities Council of British Columbia .....	530,700
285,943,000	University Operating Contributions Program .....	285,943,920
12,555,000	Operating Contributions (Other) .....	13,716,921
29,220,000	Capital Support Program .....	28,039,464
<u>328,248,700</u>	Total of vote .....	<u>328,231,005</u>
	Group account classification	
	Grants and contributions .....	<u>328,231,005</u>



## OTHER VOTED APPROPRIATIONS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures \$
		Estimated \$	Other Authorizations \$	Total \$	
75	Student Employment Programs (Minister of Labour) .....	10,000,000		10,000,000	8,875,844
76	Transit Services (Minister of Human Resources) .....	75,500,000		75,500,000	68,156,726
77	Interest on the Public Debt (Minister of Finance) .....	237,600,000			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (a)) .....		36,536,079	274,136,079	274,136,079
78	Contingencies (All Ministries — Minister of Finance) .....	50,000,000		50,000,000	27,231,810
		<u>373,100,000</u>	<u>36,536,079</u>	<u>409,636,079</u>	<u>378,400,459</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 75 (Minister of Labour)**

## STUDENT EMPLOYMENT PROGRAMS

*Description*

This vote provides for the funding of employment programs for students and recent graduates.

Appropriations		Actual Expenditures
<u>10,000,000</u>	Total of vote .....	<u>8,875,844</u>
Group account classification		
Grants and contributions .....		<u>8,875,844</u>

**Vote 76 (Minister of Human Resources)**

## TRANSIT SERVICES

*Description*

This vote provides for contributions to British Columbia Transit, custom bus services and provincial inter-urban bus services including:

- (a) *British Columbia Transit*—This sub-vote provides for contributions for urban public passenger transportation services in large and small communities throughout the province.
- (b) *Custom Bus Services*—This sub-vote provides for contributions for urban transportation services to the disabled in various communities throughout the province.

Appropriations		Actual Expenditures
	Classification by sub-vote	
74,000,000	British Columbia Transit .....	65,975,128
<u>1,500,000</u>	Custom Bus Services .....	<u>2,181,598</u>
<u>75,500,000</u>	Total of vote .....	<u>68,156,726</u>
Group account classification		
Grants and contributions .....		<u>68,156,726</u>

**Vote 77 (Minister of Finance)**

## INTEREST ON THE PUBLIC DEBT

*Description*

This vote provides for the cost of interest on the direct debt of the province.

Appropriations		Actual Expenditures
<u>274,136,079</u>	Total of vote .....	<u>274,136,079</u>
237,600,000	Estimated	
<u>36,536,079</u>	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (a))	
<u>274,136,079</u>		
Group account classification		
Other expenditures .....		<u>274,136,079</u>

**Vote 78 (Minister of Finance)****CONTINGENCIES (ALL MINISTRIES)***Description*

This vote provides for expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote also provides funding, in excess of that provided for in any other vote, for costs related to natural disasters, emergency relief, for assistance to those in need and for unanticipated developments.

Appropriations		Actual Expenditures
Severance payments .....		13,119,057
Employee Benefit Liability Adjustment .....		(7,224,857)
British Columbia Buildings Corporation Debt Servicing Grant ...		10,000,000
British Columbia Buildings Corporation Property Transfers .....		2,961,009
Telecommunication Charges and Lease Capitalization .....		5,332,326
Independent Schools .....		1,498,402
Attorney General — Ministry Operations .....		1,018,050
Port Simpson Fish Cannery .....		259,783
British Columbia Transit Reorganization .....		209,031
British Columbia Electoral Commission .....		44,009
Minister of International Trade and Investment Office Expense...		15,000
<u>50,000,000</u>	Total of vote .....	<u>27,231,810</u>
Group account classification		
Salaries and benefits .....		5,607,200
Operating costs .....		6,582,327
Grants and contributions .....		11,869,402
Other expenditures .....		3,172,881
		<u>27,231,810</u>





**SUMMARY OF FUND BALANCES AT MARCH 31, 1985**

	Fund Balances
<b>Fixed Capital (Perpetual) Funds</b>	
Capital Accounts—	\$
British Columbia Cultural Fund .....	20,000,000
First Citizens' Fund .....	25,000,000
Physical Fitness and Amateur Sports Fund .....	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund .....	604,787
First Citizens' Fund .....	1,514,796
Physical Fitness and Amateur Sports Fund .....	543,164
<b>Other Funds</b>	
Farm Income Assurance Fund—	
Contributed Reserve .....	9,674,624
Operating .....	(536,759)
Fiscal Agency Loans Fund .....	0
Habitat Conservation Fund .....	1,401,207
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund .....	27,453,325
Lottery Fund .....	61,736,318
Resource Revenue Stabilization Fund .....	0
Revenue Sharing Fund .....	7,893
	<u>167,399,355</u>

**Note:** See the following pages for details of transactions for each of the funds.

## DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1985

**FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS****British Columbia Cultural Fund**

Balance March 31, 1984 and 1985 .....	20,000,000
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**First Citizens' Fund**

Balance March 31, 1984 and 1985 .....	25,000,000
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**Physical Fitness and Amateur Sports Fund**

Balance March 31, 1984 and 1985 .....	<u>20,000,000</u>
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Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1985 .....	<u><u>65,000,000</u></u>
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**FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS****British Columbia Cultural Fund**

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1984 .....		532,355
Add Interest received .....	1,613,548	
Other .....	<u>36</u>	
		1,613,584
Less Operating costs .....	16,650	
Grants .....	<u>1,524,502</u>	
		<u>1,541,152</u>
Balance, March 31, 1985 .....		<u><u>604,787</u></u>

**First Citizens' Fund**

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1984 .....		1,246,572
Add Interest received .....	1,933,500	
Other .....	<u>9,432</u>	
		1,942,932
Less Operating costs .....	10,164	
Grants .....	<u>1,664,544</u>	
		<u>1,674,708</u>
Balance, March 31, 1985 .....		<u><u>1,514,796</u></u>

**Physical Fitness and Amateur Sports Fund**

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1984 .....		650,230
Add Interest received .....	1,606,307	
Other .....	<u>10,000</u>	
		1,616,307
Less Operating costs .....	25,164	
Grants .....	<u>1,698,209</u>	
		<u>1,723,373</u>
Balance, March 31, 1985 .....		<u><u>543,164</u></u>

## OTHER FUNDS

## Farm Income Assurance Fund

This fund was created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

	Reserve for Stabilization <sup>1</sup>	Operating (Deficit)	Fund Balance
Balance, April 1, 1984 .....	9,674,624	(6,312,920)	3,361,704
<i>Add</i>			
Producers premiums .....		26,272,675	
Producers premiums interest .....		517,621	
Government premiums .....		26,272,675	
Total revenue .....		53,062,971	53,062,971
<i>Less Indemnities</i>			
Beef producers .....		13,551,538	
Berry producers .....		1,685,580	
Boiler hatching egg producers .....		(64,000)	
Greenhouse producers .....		421,960	
Potato producers .....		2,391,166	
Processed vegetable producers .....		(288,338)	
Sheep producers .....		154,000	
Swine producers .....		4,663,600	
Tree fruit producers .....		24,771,304	
Total indemnity .....		47,286,810	47,286,810
Balance, March 31, 1985 .....	9,674,624	(536,759)	9,137,865

<sup>1</sup> In fiscal 1979/80 a special contribution of \$10 million was given by the Government to this Fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further \$1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1985, \$9,674,624 remains of this reserve.

## Fiscal Agency Loans Fund

This Fund was created through the *Provincial Treasury Financing Amendment Act, 1983*. It is intended to hold amounts borrowed by the Province at its advantageous interest rate for the purpose of relending to various Provincial Crown corporations and certain local governments. The original borrowing and corresponding loans are considered debt and assets of the General Fund of the Province. Hence any revenue and expenditure related to these borrowings are General Fund transactions. This Fund merely holds the cash as payable to the General Fund until needed to meet the terms of the related debt instruments.

Balance, March 31, 1984 and 1985 .....	0
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## Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1984 .....	1,121,200
<i>Add</i>	
Fees and licences .....	1,422,547
Interest .....	172,014
Other .....	4,520
	1,599,081
<i>Less</i>	
Salaries .....	221,089
Operating costs .....	923,040
Capital .....	74,945
Other .....	100,000
	1,319,074
Balance, March 31, 1985 .....	1,401,207

### Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1984 .....	25,927,295
Add Interest .....	3,052,061
Less Federal Government share .....	<u>1,526,031</u>
Balance, March 31, 1985 .....	<u>27,453,325</u>

### Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1984 .....	29,444,311
Add Revenue, net .....	84,493,299
Less	
Administration costs	
Salaries .....	583,271
Operating costs .....	2,430,272
Asset acquisitions .....	<u>11,806</u>
Total administration costs .....	3,025,349
Grants .....	<u>49,175,943</u>
	52,201,292
Balance, March 31, 1985 .....	<u>61,736,318</u>

### Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this Fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1984 .....	0
Add	
Petroleum and natural gas .....	337,886,106
Minerals .....	54,223,755
Forests .....	127,304,270
Water rentals and recording fees .....	190,840,415
Wildlife Act—fees and licences .....	<u>9,236,423</u>
	719,490,969
Less	
Retirement of B.C. Rail debt .....	429,968,934
Transfer to General Fund .....	<u>289,522,035</u>
	719,490,969
Balance, March 31, 1985 .....	<u>0</u>

### Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ended March 31, 1979, money paid into this Fund from the General Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1984 .....	30,127,945	
Add Transfer from Municipal Affairs (Vote 53) .....	174,590,000	
Less		
Grants, unconditional .....	90,043,985	
Grants, conditional		
Municipal basic .....	6,343,530	
Major municipal highways .....	11,001,330	
Municipal planning .....	203,410	
Municipal restructure grants .....	1,403,190	
Regional districts		
—basic .....	840,000	
—administrative .....	280,000	
—planning .....	4,750	
Capital grants		
—sewerage systems .....	84,146	
—water systems .....	430,078	
Sewerage and water study grants .....	208,390	
Sewerage assistance grants .....	56,839,705	
Powerline undergrounding grants .....	11,667	
Water facilities assistance .....	37,015,871	
		204,710,052
Balance, March 31, 1985 .....		<u>7,893</u>







**B31806**